

ORIGINAL



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BEFORE THE ARIZONA CORPORATION COMMISSION

COMMISSIONERS

GARY PIERCE, Chairman
BOB STUMP
SANDRA D. KENNEDY
PAUL NEWMAN
BRENDA BURNS

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Arizona Corporation Commission

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ARIZONA CORPORATION COMMISSION
DOCKET CONTROL

AUG 27 2012

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IN THE MATTER OF THE APPLICATION OF
WATER UTILITY GREATER TONOPAH FOR
THE ESTABLISHMENT OF JUST AND
REASONABLE RATES AND CHARGES FOR
UTILITY SERVICE DESIGNED TO REALIZE A
REASONABLE RATE OF RETURN ON THE
FAIR VALUE OF ITS PROPERTY
THROUGHOUT THE STATE OF ARIZONA

DOCKET NO. W-02450A-12-0312

**NOTICE OF FILING
REVISED SCHEDULES**

On July 9, 2012 Water Utility of Greater Tonopah ("Tonopah" or "Applicant") filed a rate application. Staff has requested certain revisions in the schedules. Accordingly, revised schedules are attached.

RESPECTFULLY SUBMITTED this 27th day of August 2012.

ROSHKA DEWULF & PATTEN, PLC

By *Timothy J. Sabo*
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Phoenix, Arizona 85004

Attorneys for Water Utility of Greater Tonopah

Original +13 copies of the foregoing
filed this 27th day of August 2012, with:

Docket Control
Arizona Corporation Commission
1200 West Washington
Phoenix, AZ 85007

1 Copies of the foregoing hand-delivered/mailed
2 this 27th day of August 2012, to:

3 Lyn A. Farmer, Esq.
4 Chief Administrative Law Judge
5 Hearing Division
6 Arizona Corporation Commission
7 1200 West Washington
8 Phoenix, AZ 85007

9 Janice Alward, Esq.
10 Chief Counsel, Legal Division
11 Arizona Corporation Commission
12 1200 West Washington
13 Phoenix, AZ 85007

14 Steven M. Olea
15 Director, Utilities Division
16 Arizona Corporation Commission
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Attorney for New World Properties

28 By Rebbie Arnold

Water Utility of Greater Tonopah, Inc.
Test Year Ended December 31, 2011
Computation of Increase in Gross Revenue Requirement

Schedule A-1

Line No.	DESCRIPTION	[A]	[B]	[C] ORIGINAL COST	[D] FAIR VALUE
1	Adjusted Rate Base			\$ 2,206,816	\$ 2,206,816
2					
3	Adjusted Operating Income (Loss)			\$ (174,816)	\$ (174,816)
4					
5	Current Rate of Return (Line 3 / Line 1)			-7.92%	-7.92%
6					
7	Required Operating Income (Line 9 * Line 1)			\$ 236,637	\$ 236,637
8					
9	Required Rate of Return			10.72%	10.72%
10					
11	Operating Income Deficiency (Line 7 - Line 3)			\$ 411,453	\$ 411,453
12					
13	Gross Revenue Conversion Factor			1.645086	1.645086
14					
15	Increase in Gross Revenue Requirements			\$ 676,876	\$ 676,876
16					
17					
18	Customer	Present	Proposed	Dollar	Percent
19	Classification	Rates	Rates	Increase	Increase
20					
21	Residential	\$ 168,037	\$ 678,357	\$ 510,320	303.7%
22	Commercial	3,257	14,086	10,829	332.5%
23	Irrigation	31,022	136,223	105,201	339.1%
24	Construction	1,293	5,871	4,578	N/A
25					
26	Total of Water Revenues	\$ 203,609	\$ 834,537	\$ 630,928	309.9%
27					
28	Miscellaneous Revenues	\$ 5,503	\$ 5,503	\$ -	0.0%
29					
30	Total Operating Revenues	\$ 209,112	\$ 840,040	\$ 630,928	301.7%
31					
32	Total Adjusted Revenues (Schedule C-1)	\$ 208,330	\$ 840,040	\$ 631,710	303.2%
33					
34	*The increase shown on line 32 does not match exactly with that shown on line 15 because an effort was made to keep				
35	the rates to round numbers.				

Supporting Schedules:

B-1

C-1

C-3

Water Utility of Greater Tonopah, Inc.
Test Year Ended December 31, 2011
Summary of Results of Operations

Schedule A-2

Line No.	Description	Prior Years Ended		Test Year		Projected Year	
		12/31/2009	12/31/2010	Actual 12/31/2011	Adjusted 12/31/2011	Present Rates 12/31/2012	Proposed Rates 12/31/2012
1	Gross Revenues	\$ 228,723	\$ 213,425	\$ 214,736	\$ 208,330	\$ 208,330	\$ 885,206
2							
3	Revenue Deductions and						
4	Operating Expenses	327,246	(102,084)	200,142	383,146	383,146	661,059
5							
6	Operating Income	\$ (98,523)	\$ 315,509	\$ 14,594	\$ (174,816)	\$ (174,816)	\$ 224,147
7							
8	Other Income and Deductions	13,872	(23,984,905)	-	-	-	-
9							
10	Interest Expense	(31,392)	(30,471)	(28,562)	(28,562)	(28,562)	(28,562)
11							
12	Net Income	\$ (116,043)	\$ (23,699,867)	\$ (13,968)	\$ (203,378)	\$ (203,378)	\$ 195,585
13							
14	Common Shares	1,000	1,000	1,000	1,000	1,000	1,000
15							
16	Earned Per Average						
17	Common Share	(116.04)	(23,699.87)	(13.97)	(203.38)	(203.38)	195.59
18							
19	Dividends Per						
20	Common Share	-	-	-	-	-	-
21							
22	Payout Ratio	-	-	-	-	-	-
23							
24	Return on Average						
25	Invested Capital	-0.56%	-179.67%	1.71%	21.51%	38.38%	-36.91%
26							
27	Return on Year End						
28	Capital	-0.43%	2964.69%	1.68%	19.19%	19.19%	-18.45%
29							
30	Return on Average						
31	Common Equity	-0.56%	-186.40%	1.10%	14.81%	27.57%	-26.52%
32							
33	Return on Year End						
34	Common Equity	-0.43%	1874.09%	1.10%	13.79%	13.79%	-13.26%
35							
36	Times Bond Interest Earned						
37	Before Income Taxes	(5.02)	(770.06)	0.11	(13.04)	(13.04)	9.71
38							
39	Times Total Interest and						
40	Preferred Dividends Earned						
41	After income Taxes	(2.14)	11.35	1.51	(5.12)	(5.12)	8.85
42							
43							

Supporting Schedules:

E-2

C-1

F-1

Water Utility of Greater Tonopah, Inc.
Test Year Ended December 31, 2011
Summary of Capital Structure

Schedule A-3

Line No.	Description	Prior Years Ended		Test Year	Projected Year
		12/31/2009	12/31/2010	12/31/2011	12/31/2012
1	Short-Term Debt	\$ 22,759	\$ 24,211	\$ 25,759	\$ 27,407
2					
3	Long-Term Debt	465,200	440,989	415,230	387,823
4					
5	Total Debt	\$ 487,959	\$ 465,200	\$ 440,989	\$ 415,230
6					
7	Preferred Stock	-	-	-	-
8					
9	Common Equity	26,693,423	(1,264,604)	(1,271,726)	(1,475,104)
10					
11	Total Capital	\$ 27,181,382	\$ (799,404)	\$ (830,737)	\$ (1,059,874)
12					
13	Capitalization Ratios:				
14					
15	Short-Term Debt	0.08%	-3.03%	-3.10%	-2.59%
16					
17	Long-Term Debt	1.71%	-55.16%	-49.98%	-36.59%
18					
19	Total Debt	1.80%	-58.19%	-53.08%	-39.18%
20					
21	Preferred Stock	0.00%	0.00%	0.00%	0.00%
22					
23	Common Equity	98.20%	158.19%	153.08%	139.18%
24					
25	Total Capital	100.00%	100.00%	100.00%	100.00%
26					
27	Weighted Cost of				
28	Short-Term Debt	-0.19%	-0.19%	-0.19%	-0.19%
29					
30	Weighted Cost of				
31	Long-Term Debt	-3.16%	-3.16%	-3.16%	-3.16%
32					
33	Weighted Cost of				
34		0.00%	0.00%	0.00%	0.00%
35					

Supporting Schedules:

E-1

D-1

Water Utility of Greater Tonopah, Inc.

Schedule A-4

Test Year Ended December 31, 2011

Constructure Expenditures and Gross Utility Plant Placed in Service

Line No.			Construction Expenditures	Net Plant Placed In Service	Gross Utility Plant In Service
1	Prior Year Ended	12/31/2009	\$ 368,079	\$ 435,740	\$ 5,200,334
2					
3	Prior Year Ended	12/31/2010	110,887	298,227	5,498,561
4					
5	Test Year Ended	12/31/2011	229,181	161,050	5,659,611
6					
7	Projected Year Ended	12/31/2012		106,782	5,766,393
8					
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16					
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25					
26					
27					
28					

Supporting Schedules:

F-3

E-5

B-5

Water Utility of Greater Tonopah, Inc.
Test Year Ended December 31, 2011
Summary of Fair Value Rate Base

Schedule B-1

Line No.		Original Cost Rate Base
1	Plant in Service	\$ 5,766,393
2	Less: Accumulated Depreciation	(1,863,416)
3		
4	Net Plant in Service	\$ 3,902,977
5		
6	<u>LESS:</u>	
7	Net CIAC	59,465
8	Advances in Aid of Construction (AIAC)	1,619,985
9	Customer Deposits	22,030
10	Deferred Income Tax Credits	27,797
11		
12	<u>ADD:</u>	
13	Unamortized Finance Charges	-
14	Deferred Tax Assets	33,116
15	Working Capital	-
16	Utility Plant Acquisition Adjustment	-
17		
18	Original Cost Rate Base	<u>\$ 2,206,816</u>
19		

Supporting Schedules:

B-2
B-3
E-1
B-5

Recap Schedules:

A-1

Water Utility of Greater Tonopah, Inc.
Test Year Ended December 31, 2011
Original Cost Rate Base Pro Forma Adjustments

Schedule B-2

Line No.	Description	[A] Actual End of Test Year	[B] ADJ #1 B-2.1	[C] ADJ #2 B-2.2a	[D] ADJ #3 B-2.2b	[E] Adjusted End of Test Year
1	303 Land and Land Rights	\$ 177,430	\$ -	\$ -	\$ -	\$ 177,430
2	304 Structures and Improvements	47,677	-	-	-	47,677
3	307 Wells and Springs	299,601	-	-	-	299,601
4	309 Supply Mains	-	-	-	-	-
5	310 Power Generation Equipment	-	-	-	-	-
6	311 Pumping Equipment	1,787,637	-	-	-	1,787,637
7	320 Water Treatment Equipment	1,626,520	-	-	-	1,626,520
8	330 Distribution Reservoirs and Standpipes	228,655	-	-	-	228,655
9	331 Transmission and Distribution Mains	890,943	-	-	-	890,943
10	333 Services	43,069	-	-	-	43,069
11	334 Meters and Meter Installations	147,178	-	-	-	147,178
12	335 Hydrants	38,386	-	-	-	38,386
13	336 Backflow Prevention Devices	5,894	-	-	-	5,894
14	339 Other Plant and Miscellaneous Equipment	5,427	-	-	-	5,427
15	340 Office Furniture and Equipment	-	-	-	-	-
16	341 Transportation Equipment	-	-	-	-	-
17	343 Tools, Shop and Garage Equipment	1,977	-	-	-	1,977
18	344 Laboratory Equipment	663	-	-	-	663
19	345 Power Operated Equipment	838	-	-	-	838
20	346 Communication Equipment	12,408	-	-	-	12,408
21	347 Miscellaneous Equipment	5,210	-	-	-	5,210
22	348 Other Tangible Plant	340,097	106,782	-	-	446,880
23						
24	Total Plant in Service	\$ 5,659,611	\$ 106,782	\$ -	\$ -	\$ 5,766,393
25	Less: Accumulated Depreciation	(1,863,416)	-	-	-	(1,863,416)
26	Net Plant in Service (L59 - L 60)	<u>\$ 3,796,195</u>	<u>\$ 106,782</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,902,977</u>
27						
28	LESS:					
29	Net Contributions in Aid of Construction (CIAC)	\$ 6,215,057	\$ -	\$ (2,109,071)	\$ (4,046,521)	\$ 59,465
30	Advances in Aid of Construction (AIAC)	1,619,985	-	-	-	1,619,985
31	Customer Meter Deposits	22,030	-	-	-	22,030
32	Deferred Income Tax Credits	27,797	-	-	-	27,797
33						
34	ADD:					
35	Unamortized Finance Charges	\$ -	\$ -	\$ -	\$ -	\$ -
36	Deferred Tax Assets					
37	Meter deposits	28,678				28,678
38	Deferred gain	174				174
39	Bad debt	3,232				3,232
40	Deferred compensation	1,032				1,032
41	CIAC	2,381,534		(815,978)	(1,565,557)	0
42	Working Capital	-	-	-	-	-
43	Utility Plant Acquisition Adjustment	-	-	-	-	-
44						
45	Original Cost Rate Base	<u>\$ (1,674,024)</u>	<u>\$ 106,782</u>	<u>\$ 1,293,094</u>	<u>\$ 2,480,964</u>	<u>\$ 2,206,816</u>

Supporting Schedules:
E-1

Recap Schedules:
B-1

Water Utility of Greater Tonopah, Inc.
Test Year Ended December 31, 2011
Rate Base Adjustment #1
Post Test Year CapEx

Schedule B-2.1

Line
No.

1

2

Company Name

Project ID

Total 2012

3

4

Water Utility of Greater Tonopah

West Phoenix 6 Electrical Upgrades

\$ 3,076

5

West Phoenix 6 Fluoride

8,625

6

WPE 6 Tank and Well Replacement

95,082

7

Water Utility of Greater Tonopah Total

\$ 106,782

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Water Utility of Greater Tonopah, Inc.
Test Year Ended December 31, 2011
Rate Base Adjustments #2 and 3
Contributions in Aid of Construction

Schedule B-2.2

Line No.			Balance 12/31/2009	Balance 12/31/2010	Total 2011 Additions	Balance 12/31/2011	DTA Balance 12/31/2011
5	39007-00-00	<u>Contributions in Aid of Construction</u>					
6	630	Water Utility of Greater Tonopah	73,118	73,118	-	73,118	
9	39012-00-00	<u>Contributions in Aid of Construction Amortization</u>					
10	630	Water Utility of Greater Tonopah	(10,324)	(11,502)	(2,151)	(13,653)	
12		Total Net Traditional CIAC	<u>\$ 62,794</u>	<u>\$ 61,615</u>	<u>\$ (2,151)</u>	<u>\$ 59,465</u>	
16	39007-00-03	<u>Contributions in Aid of Construction - ICFA</u>					
17	630	Water Utility of Greater Tonopah	-	5,261,415	-	5,261,415	
19	39012-00-03	<u>Less Amortization - ICFA</u>					
20	630	Water Utility of Greater Tonopah	-	(858,999)	(355,895)	(1,214,894)	
22		Total ICFA CIAC - Plant in service	<u>\$ -</u>	<u>\$ 4,402,416</u>	<u>\$ (355,895)</u>	<u>\$ 4,046,521</u>	\$ 1,565,557
25	39007-00-05	<u>Contributions in Aid of Construction - ICFA Excess Capacity</u>					
26	630	Water Utility of Greater Tonopah	\$ -	\$ 2,109,071		\$ 2,109,071	\$ 815,978
31		Total CIAC	<u>\$ 62,794</u>	<u>\$ 6,573,103</u>	<u>\$ (358,046)</u>	<u>\$ 6,215,057</u>	<u>\$ 2,381,534</u>

Water Utility of Greater Tonopah, Inc.

Schedule B-3

Test Year Ended December 31, 2011

Pro forma adjustments to gross plant in service and accumulated depreciation for the RCND rate base

Line
No.

1 The Company did not make pro forma adjustments to gross plant in service and
accumulated depreciation for RCND rate base

2
3
4
5
6
7
8

Supporting Schedules
B-4

Recap Schedules
B-1

Water Utility of Greater Tonopah, Inc.
Test Year Ended December 31, 2011
RCND Detail of Plant Accounts

Schedule B-4

Line
No.

1	
2	The Company did not conduct a Reconstruction Cost New Study.
3	
4	
5	
6	
7	
8	
9	

Supporting Schedules:
RCND Study

Recap Schedules
B-3

Water Utility of Greater Tonopah, Inc.
Test Year Ended December 31, 2011
Computation of Working Capital Allowance

Schedule B-5

Line
No.

1

2 The Company is not requesting a working capital allowance.

3

4

5

6

Supporting Schedules

E-1

Recap Schedules

B-1

Water Utility of Greater Tonopah, Inc.
Test Year Ended December 31, 2011
Adjusted Test Year Income Statement

Schedule C-1

Line No.	DESCRIPTION	[A] Actual Test Year	[B] Pro Forma Adjustments	[C] Adjusted Test Year	[D] Proposed Rate Increase	[E] Adjusted With Rate Increase
1	Revenues					
2	Metered Water Sales	\$ 177,314	\$ 25,513	\$ 202,827	\$ 676,876	\$ 879,703
3	Water Sales - Unmetered	31,919	(31,919)	-	-	-
4	Other Operating Revenue	5,503	-	5,503	-	5,503
5	Total Operating Revenues	\$ 214,736	\$ (6,406)	\$ 208,330	\$ 676,876	\$ 885,206
6						
7	Operating Expenses					
8	601 Salary and Wages - Employees	\$ 75,753	-	75,753	-	75,753
9	610 Purchased Water	960	-	960	-	960
10	615 Purchased Power	18,395	4,013	22,408	-	22,408
11	618 Chemicals	10,551	(28)	10,523	-	10,523
12	620 Materials and Supplies	20,175	-	20,175	-	20,175
13	621 Office Supplies and Expense	3,591	-	3,591	-	3,591
14	630 Outside Services	26,415	-	26,415	-	26,415
15	635 Contractual Services - Testing	5,109	-	5,109	-	5,109
16	636 Contractual Services - Other	-	-	-	-	-
17	641 Rental of Building/Real Property	2,597	-	2,597	-	2,597
18	650 Transportation Expenses	5,733	-	5,733	-	5,733
19	657 Insurance - General Liability	1,557	-	1,557	-	1,557
20	659 Insurance - Other	269	-	269	-	269
21	666 Regulatory Commission Expense - Rate Case	1,333	807	2,140	-	2,140
22	670 Bad Debt Expense	4,930	(147)	4,783	15,540	20,323
23	675 Miscellaneous Expenses	7,393	(172)	7,221	-	7,221
24	403 Depreciation Expense	375,446	5,339	380,785	-	380,785
25	403 Depreciation Expense - CIAC Amortization	(358,046)	355,895	(2,151)	-	(2,151)
26	408 Taxes Other Than Income	1,553	-	1,553	-	1,553
27	408.11 Taxes Other Than Income - Property Taxes	7,752	3,534	11,286	11,571	22,857
28	409 Income Taxes	(11,324)	(186,238)	(197,562)	250,802	53,240
29	Total Operating Expenses	\$ 200,142	\$ 183,004	\$ 383,146	\$ 277,913	\$ 661,059
30						
31	Utility Operating Income (Loss)	\$ 14,594	\$ (189,410)	\$ (174,816)	\$ 398,963	\$ 224,147
32						
33	421 Non-Utility Income	\$ -	-	-	-	-
34	426 Miscellaneous Non-Utility Expenses	-	-	-	-	-
35	427 Interest Expense	(28,562)	-	(28,562)	-	(28,562)
36	Total Other Income and Deductions	\$ (28,562)	\$ -	\$ (28,562)	\$ -	\$ (28,562)
37						
38	Net Income (Loss)	\$ (13,968)	\$ (189,410)	\$ (203,378)	\$ 398,963	\$ 195,585

Supporting Schedules:

E-2

C-2

Recap Schedules:

A-1

Line	DESCRIPTION	(A) Actual Test Year	(B) ADJ #1 C-2.1	(C) ADJ #2 C-2.2	(D) ADJ #3 C-2.3	(E) ADJ #4 C-2.4	(F) ADJ #5 C-2.5	(G) ADJ #6 C-2.6	(H) ADJ #7 C-2.7	(I) ADJ #8 C-2.8	(J) ADJ #9 C-2.9	(K) ADJ #10 C-2.10	(L) ADJ #11 C-2.11	(M) ADJ #12 C-2.12	(N) ADJ #13 C-2.13	(O) ADJ #14 C-2.14	(P) ADJ #15 C-2.15	(Q) ADJ #16 C-2.16	(R) ADJ #17 C-2.17	(S) ADJ #18 C-2.18	(T) ADJ #19 C-2.19	(U) ADJ #20 C-2.20	(V) ADJ #21 C-2.21	(W) ADJ #22 C-2.22	(X) ADJ #23 C-2.23	(Y) ADJ #24 C-2.24	(Z) ADJ #25 C-2.25	(AA) ADJ #26 C-2.26	(AB) ADJ #27 C-2.27	(AC) ADJ #28 C-2.28	(AD) ADJ #29 C-2.29	(AE) ADJ #30 C-2.30	(AF) ADJ #31 C-2.31	(AG) ADJ #32 C-2.32	(AH) ADJ #33 C-2.33	(AI) ADJ #34 C-2.34	(AJ) ADJ #35 C-2.35	(AK) ADJ #36 C-2.36	(AL) ADJ #37 C-2.37	(AM) ADJ #38 C-2.38	(AN) ADJ #39 C-2.39	(AO) ADJ #40 C-2.40	(AP) ADJ #41 C-2.41	(AQ) ADJ #42 C-2.42	(AR) ADJ #43 C-2.43	(AS) ADJ #44 C-2.44	(AT) ADJ #45 C-2.45	(AU) ADJ #46 C-2.46	(AV) ADJ #47 C-2.47	(AW) ADJ #48 C-2.48	(AX) ADJ #49 C-2.49	(AY) ADJ #50 C-2.50	(AZ) ADJ #51 C-2.51	(BA) ADJ #52 C-2.52	(BB) ADJ #53 C-2.53	(BC) ADJ #54 C-2.54	(BD) ADJ #55 C-2.55	(BE) ADJ #56 C-2.56	(BF) ADJ #57 C-2.57	(BG) ADJ #58 C-2.58	(BH) ADJ #59 C-2.59	(BI) ADJ #60 C-2.60	(BJ) ADJ #61 C-2.61	(BK) ADJ #62 C-2.62	(BL) ADJ #63 C-2.63	(BM) ADJ #64 C-2.64	(BN) ADJ #65 C-2.65	(BO) ADJ #66 C-2.66	(BP) ADJ #67 C-2.67	(BQ) ADJ #68 C-2.68	(BR) ADJ #69 C-2.69	(BS) ADJ #70 C-2.70	(BT) ADJ #71 C-2.71	(BU) ADJ #72 C-2.72	(BV) ADJ #73 C-2.73	(BW) ADJ #74 C-2.74	(BX) ADJ #75 C-2.75	(BY) ADJ #76 C-2.76	(BZ) ADJ #77 C-2.77	(CA) ADJ #78 C-2.78	(CB) ADJ #79 C-2.79	(CC) ADJ #80 C-2.80	(CD) ADJ #81 C-2.81	(CE) ADJ #82 C-2.82	(CF) ADJ #83 C-2.83	(CG) ADJ #84 C-2.84	(CH) ADJ #85 C-2.85	(CI) ADJ #86 C-2.86	(CJ) ADJ #87 C-2.87	(CK) ADJ #88 C-2.88	(CL) ADJ #89 C-2.89	(CM) ADJ #90 C-2.90	(CN) ADJ #91 C-2.91	(CO) ADJ #92 C-2.92	(CP) ADJ #93 C-2.93	(CQ) ADJ #94 C-2.94	(CR) ADJ #95 C-2.95	(CS) ADJ #96 C-2.96	(CT) ADJ #97 C-2.97	(CU) ADJ #98 C-2.98	(CV) ADJ #99 C-2.99	(CW) ADJ #100 C-3.00	(CX) ADJ #101 C-3.01	(CY) ADJ #102 C-3.02	(CZ) ADJ #103 C-3.03	(DA) ADJ #104 C-3.04	(DB) ADJ #105 C-3.05	(DC) ADJ #106 C-3.06	(DD) ADJ #107 C-3.07	(DE) ADJ #108 C-3.08	(DF) ADJ #109 C-3.09	(DG) ADJ #110 C-3.10	(DH) ADJ #111 C-3.11	(DI) ADJ #112 C-3.12	(DJ) ADJ #113 C-3.13	(DK) ADJ #114 C-3.14	(DL) ADJ #115 C-3.15	(DM) ADJ #116 C-3.16	(DN) ADJ #117 C-3.17	(DO) ADJ #118 C-3.18	(DP) ADJ #119 C-3.19	(DQ) ADJ #120 C-3.20	(DR) ADJ #121 C-3.21	(DS) ADJ #122 C-3.22	(DT) ADJ #123 C-3.23	(DU) ADJ #124 C-3.24	(DV) ADJ #125 C-3.25	(DW) ADJ #126 C-3.26	(DX) ADJ #127 C-3.27	(DY) ADJ #128 C-3.28	(DZ) ADJ #129 C-3.29	(EA) ADJ #130 C-3.30	(EB) ADJ #131 C-3.31	(EC) ADJ #132 C-3.32	(ED) ADJ #133 C-3.33	(EE) ADJ #134 C-3.34	(EF) ADJ #135 C-3.35	(EG) ADJ #136 C-3.36	(EH) ADJ #137 C-3.37	(EI) ADJ #138 C-3.38	(EJ) ADJ #139 C-3.39	(EK) ADJ #140 C-3.40	(EL) ADJ #141 C-3.41	(EM) ADJ #142 C-3.42	(EN) ADJ #143 C-3.43	(EO) ADJ #144 C-3.44	(EP) ADJ #145 C-3.45	(EQ) ADJ #146 C-3.46	(ER) ADJ #147 C-3.47	(ES) ADJ #148 C-3.48	(ET) ADJ #149 C-3.49	(EU) ADJ #150 C-3.50	(EV) ADJ #151 C-3.51	(EW) ADJ #152 C-3.52	(EX) ADJ #153 C-3.53	(EY) ADJ #154 C-3.54	(EZ) ADJ #155 C-3.55	(FA) ADJ #156 C-3.56	(FB) ADJ #157 C-3.57	(FC) ADJ #158 C-3.58	(FD) ADJ #159 C-3.59	(FE) ADJ #160 C-3.60	(FF) ADJ #161 C-3.61	(FG) ADJ #162 C-3.62	(FH) ADJ #163 C-3.63	(FI) ADJ #164 C-3.64	(FJ) ADJ #165 C-3.65	(FK) ADJ #166 C-3.66	(FL) ADJ #167 C-3.67	(FM) ADJ #168 C-3.68	(FN) ADJ #169 C-3.69	(FO) ADJ #170 C-3.70	(FP) ADJ #171 C-3.71	(FQ) ADJ #172 C-3.72	(FR) ADJ #173 C-3.73	(FS) ADJ #174 C-3.74	(FT) ADJ #175 C-3.75	(FU) ADJ #176 C-3.76	(FV) ADJ #177 C-3.77	(FW) ADJ #178 C-3.78	(FX) ADJ #179 C-3.79	(FY) ADJ #180 C-3.80	(FZ) ADJ #181 C-3.81	(GA) ADJ #182 C-3.82	(GB) ADJ #183 C-3.83	(GC) ADJ #184 C-3.84	(GD) ADJ #185 C-3.85	(GE) ADJ #186 C-3.86	(GF) ADJ #187 C-3.87	(GG) ADJ #188 C-3.88	(GH) ADJ #189 C-3.89	(GI) ADJ #190 C-3.90	(GJ) ADJ #191 C-3.91	(GK) ADJ #192 C-3.92	(GL) ADJ #193 C-3.93	(GM) ADJ #194 C-3.94	(GN) ADJ #195 C-3.95	(GO) ADJ #196 C-3.96	(GP) ADJ #197 C-3.97	(GQ) ADJ #198 C-3.98	(GR) ADJ #199 C-3.99	(GS) ADJ #200 C-4.00	(GT) ADJ #201 C-4.01	(GU) ADJ #202 C-4.02	(GV) ADJ #203 C-4.03	(GW) ADJ #204 C-4.04	(GX) ADJ #205 C-4.05	(GY) ADJ #206 C-4.06	(GZ) ADJ #207 C-4.07	(HA) ADJ #208 C-4.08	(HB) ADJ #209 C-4.09	(HC) ADJ #210 C-4.10	(HD) ADJ #211 C-4.11	(HE) ADJ #212 C-4.12	(HF) ADJ #213 C-4.13	(HG) ADJ #214 C-4.14	(HH) ADJ #215 C-4.15	(HI) ADJ #216 C-4.16	(HJ) ADJ #217 C-4.17	(HK) ADJ #218 C-4.18	(HL) ADJ #219 C-4.19	(HM) ADJ #220 C-4.20	(HN) ADJ #221 C-4.21	(HO) ADJ #222 C-4.22	(HP) ADJ #223 C-4.23	(HQ) ADJ #224 C-4.24	(HR) ADJ #225 C-4.25	(HS) ADJ #226 C-4.26	(HT) ADJ #227 C-4.27	(HU) ADJ #228 C-4.28	(HV) ADJ #229 C-4.29	(HW) ADJ #230 C-4.30	(HX) ADJ #231 C-4.31	(HY) ADJ #232 C-4.32	(HZ) ADJ #233 C-4.33	(IA) ADJ #234 C-4.34	(IB) ADJ #235 C-4.35	(IC) ADJ #236 C-4.36	(ID) ADJ #237 C-4.37	(IE) ADJ #238 C-4.38	(IF) ADJ #239 C-4.39	(IG) ADJ #240 C-4.40	(IH) ADJ #241 C-4.41	(II) ADJ #242 C-4.42	(IJ) ADJ #243 C-4.43	(IK) ADJ #244 C-4.44	(IL) ADJ #245 C-4.45	(IM) ADJ #246 C-4.46	(IN) ADJ #247 C-4.47	(IO) ADJ #248 C-4.48	(IP) ADJ #249 C-4.49	(IQ) ADJ #250 C-4.50	(IR) ADJ #251 C-4.51	(IS) ADJ #252 C-4.52	(IT) ADJ #253 C-4.53	(IU) ADJ #254 C-4.54	(IV) ADJ #255 C-4.55	(IW) ADJ #256 C-4.56	(IX) ADJ #257 C-4.57	(IY) ADJ #258 C-4.58	(IZ) ADJ #259 C-4.59	(JA) ADJ #260 C-4.60	(JB) ADJ #261 C-4.61	(JC) ADJ #262 C-4.62	(JD) ADJ #263 C-4.63	(JE) ADJ #264 C-4.64	(JF) ADJ #265 C-4.65	(JG) ADJ #266 C-4.66	(JH) ADJ #267 C-4.67	(JI) ADJ #268 C-4.68	(JJ) ADJ #269 C-4.69	(JK) ADJ #270 C-4.70	(JL) ADJ #271 C-4.71	(JM) ADJ #272 C-4.72	(JN) ADJ #273 C-4.73	(JO) ADJ #274 C-4.74	(JP) ADJ #275 C-4.75	(JQ) ADJ #276 C-4.76	(JR) ADJ #277 C-4.77	(JS) ADJ #278 C-4.78	(JT) ADJ #279 C-4.79	(JU) ADJ #280 C-4.80	(JV) ADJ #281 C-4.81	(JW) ADJ #282 C-4.82	(JX) ADJ #283 C-4.83	(JY) ADJ #284 C-4.84	(JZ) ADJ #285 C-4.85	(KA) ADJ #286 C-4.86	(KB) ADJ #287 C-4.87	(KC) ADJ #288 C-4.88	(KD) ADJ #289 C-4.89	(KE) ADJ #290 C-4.90	(KF) ADJ #291 C-4.91	(KG) ADJ #292 C-4.92	(KH) ADJ #293 C-4.93	(KI) ADJ #294 C-4.94	(KJ) ADJ #295 C-4.95	(KK) ADJ #296 C-4.96	(KL) ADJ #297 C-4.97	(KM) ADJ #298 C-4.98	(KN) ADJ #299 C-4.99	(KO) ADJ #300 C-5.00	(KP) ADJ #301 C-5.01	(KQ) ADJ #302 C-5.02	(KR) ADJ #303 C-5.03	(KS) ADJ #304 C-5.04	(KT) ADJ #305 C-5.05	(KU) ADJ #306 C-5.06	(KV) ADJ #307 C-5.07	(KW) ADJ #308 C-5.08	(KX) ADJ #309 C-5.09	(KY) ADJ #310 C-5.10	(KZ) ADJ #311 C-5.11	(LA) ADJ #312 C-5.12	(LB) ADJ #313 C-5.13	(LC) ADJ #314 C-5.14	(LD) ADJ #315 C-5.15	(LE) ADJ #316 C-5.16	(LF) ADJ #317 C-5.17	(LG) ADJ #318 C-5.18	(LH) ADJ #319 C-5.19	(LI) ADJ #320 C-5.20	(LJ) ADJ #321 C-5.21	(LK) ADJ #322 C-5.22	(LL) ADJ #323 C-5.23	(LM) ADJ #324 C-5.24	(LN) ADJ #325 C-5.25	(LO) ADJ #326 C-5.26	(LP) ADJ #327 C-5.27	(LQ) ADJ #328 C-5.28	(LR) ADJ #329 C-5.29	(LS) ADJ #330 C-5.30	(LT) ADJ #331 C-5.31	(LU) ADJ #332 C-5.32	(LV) ADJ #333 C-5.33	(LW) ADJ #334 C-5.34	(LX) ADJ #335 C-5.35	(LY) ADJ #336 C-5.36	(LZ) ADJ #337 C-5.37	(MA) ADJ #338 C-5.38	(MB) ADJ #339 C-5.39	(MC) ADJ #340 C-5.40	(MD) ADJ #341 C-5.41	(ME) ADJ #342 C-5.42	(MF) ADJ #343 C-5.43	(MG) ADJ #344 C-5.44	(MH) ADJ #345 C-5.45	(MI) ADJ #346 C-5.46	(MJ) ADJ #347 C-5.47	(MK) ADJ #348 C-5.48	(ML) ADJ #349 C-5.49	(MN) ADJ #350 C-5.50	(MO) ADJ #351 C-5.51	(MP) ADJ #352 C-5.52	(MQ) ADJ #353 C-5.53	(MR) ADJ #354 C-5.54	(MS) ADJ #355 C-5.55	(MT) ADJ #356 C-5.56	(MU) ADJ #357 C-5.57	(MV) ADJ #358 C-5.58	(MW) ADJ #359 C-5.59	(MX) ADJ #360 C-5.60	(MY) ADJ #361 C-5.61	(MZ) ADJ #362 C-5.62	(NA) ADJ #363 C-5.63	(NB) ADJ #364 C-5.64	(NC) ADJ #365 C-5.65	(ND) ADJ #366 C-5.66	(NE) ADJ #367 C-5.67	(NF) ADJ #368 C-5.68	(NG) ADJ #369 C-5.69	(NH) ADJ #370 C-5.70	(NI) ADJ #371 C-5.71	(NJ) ADJ #372 C-5.72	(NK) ADJ #373 C-5.73	(NL) ADJ #374 C-5.74	(NM) ADJ #375 C-5.75	(NO) ADJ #376 C-5.76	(NP) ADJ #377 C-5.77	(NQ) ADJ #378 C-5.78	(NR) ADJ #379 C-5.79	(NS) ADJ #380 C-5.80	(NT) ADJ #381 C-5.81	(NU) ADJ #382 C-5.82	(NV) ADJ #383 C-5.83	(NW) ADJ #384 C-5.84	(NX) ADJ #385 C-5.85	(NY) ADJ #386 C-5.86	(NZ) ADJ #387 C-5.87	(OA) ADJ #388 C-5.88	(OB) ADJ #389 C-5.89	(OC) ADJ #390 C-5.90	(OD) ADJ #391 C-5.91	(OE) ADJ #392 C-5.92	(OF) ADJ #393 C-5.93	(OG) ADJ #394 C-5.94	(OH) ADJ #395 C-5.95	(OI) ADJ #396 C-5.96	(OJ) ADJ #397 C-5.97	(OK) ADJ #398 C-5.98	(OL) ADJ #399 C-5.99	(OM) ADJ #400 C-6.00	(ON) ADJ #401 C-6.01	(OO) ADJ #402 C-6.02	(OP) ADJ #403 C-6.03	(OQ) ADJ #404 C-6.04	(OR) ADJ #405 C-6.05	(OS) ADJ #406 C-6.06	(OT) ADJ #407 C-6.07	(OU) ADJ #408 C-6.08	(OV) ADJ #409 C-6.09	(OW) ADJ #410 C-6.10	(OX) ADJ #411 C-6.11	(OY) ADJ #412 C-6.12	(OZ) ADJ #413 C-6.13	(PA) ADJ #414 C-6.14	(PB) ADJ #415 C-6.15	(PC) ADJ #416 C-6.16	(PD) ADJ #417 C-6.17	(PE) ADJ #418 C-6.18	(PF) ADJ #419 C-6.19	(PG) ADJ #420 C-6.20	(PH) ADJ #421 C-6.21	(PJ) ADJ #422 C-6.22	(PK) ADJ #423 C-6.23	(PL) ADJ #424 C-6.24	(PM) ADJ #425 C-6.25	(PN) ADJ #426 C-6.26	(PO) ADJ #427 C-6.27	(PP) ADJ #428 C-6.28	(PQ) ADJ #429 C-6.29	(PR) ADJ #430 C-6.30	(PS) ADJ #431 C-6.31	(PT) ADJ #432 C-6.32	(PU) ADJ #433 C-6.33	(PV) ADJ #434 C-6.34	(PW) ADJ #435 C-6.35	(PX) ADJ #436 C-6.36	(PY) ADJ #437 C-6.37	(PZ) ADJ #438 C-6.38	(QA) ADJ #439 C-6.39	(QB) ADJ #440 C-6.40	(QC) ADJ #441 C-6.41	(QD) ADJ #442 C-6.42	(QE) ADJ #443 C-6.43	(QF) ADJ #444 C-6.44	(QG) ADJ #445 C-6.45	(QH) ADJ #446 C-6.46	(QI) ADJ #447 C-6.47	(QJ) ADJ #448 C-6.48	(QK) ADJ #449 C-6.49	(QL) ADJ #450 C-6.50	(QM) ADJ #451 C-6.51	(QN) ADJ #452 C-6.52	(QO) ADJ #453 C-6.53	(QP) ADJ #454 C-6.54	(QQ) ADJ #455 C-6.55	(QR) ADJ #456 C-6.56	(QS) ADJ #457 C-6.57	(QT) ADJ #458 C-6.58	(QU) ADJ #459 C-6.59	(QV) ADJ #460 C-6.60	(QW) ADJ #461 C-6.61	(QX) ADJ #462 C-6.62	(QY) ADJ #463 C-6.63	(QZ) ADJ #464 C-6.64	(RA) ADJ #465 C-6.65	(RB) ADJ #466 C-6.66	(RC) ADJ #467 C-6.67	(RD) ADJ #468 C-6.68	(RE) ADJ #469 C-6.69	(RF) ADJ #470 C-6.70	(RG) ADJ #471 C-6.71	(RH) ADJ #472 C-6.72	(RI) ADJ #473 C-6.73	(RJ) ADJ #474 C-6.74	(RK) ADJ #475 C-6.75	(RL) ADJ #476 C-6.76	(RM) ADJ #477 C-6.77	(RN) ADJ #478 C-6.78	(RO) ADJ #479 C-6.79	(RP) ADJ #480 C-6.80	(RQ) ADJ #481 C-6.81	(RR) ADJ #482 C-6.82	(RS) ADJ #483 C-6.83	(RT) ADJ #484 C-6.84	(RU) ADJ #485 C-6.85	(RV) ADJ #486 C-6.86	(RW) ADJ #487 C-6.87	(RX) ADJ #488 C-6.88	(RY) ADJ #489 C-6.89	(RZ) ADJ #490 C-6.90	(SA) ADJ #491 C-6.91	(SB) ADJ #492 C-6.92	(SC) ADJ #493 C-6.93	(SD) ADJ #494 C-6.94	(SE) ADJ #495 C-6.95	(SF) ADJ #496 C-6.96	(SG) ADJ #497 C-6.97	(SH) ADJ #498 C-6.98	(SI) ADJ #499 C-6.99	(SJ) ADJ #500 C-7.00	(SK) ADJ #501 C-7.01	(SL) ADJ #502 C-7.02	(SM) ADJ #503 C-7.03	(SN) ADJ #504 C-7.04	(SO) ADJ #505 C-7.05	(SP) ADJ #506 C-7.06	(SQ) ADJ #507 C-7.07	(SR) ADJ #508 C-7.08	(SS) ADJ #509 C-7.09	(ST) ADJ #510 C-7.10	(SU) ADJ #511 C-7.11	(SV) ADJ #512 C-7.12	(SW) ADJ #513 C-7.13	(SX) ADJ #514 C-7.14	(SY) ADJ #515 C-7.15	(SZ) ADJ #516 C-7.16	(TA) ADJ #517 C-7.17	(TB) ADJ #518 C-7.18	(TC) ADJ #519 C-7.19	(TD) ADJ #520 C-7.20	(TE) ADJ #521 C-7.21	(TF) ADJ #522 C-7.22	(TG) ADJ #523 C-7.23	(TH) ADJ #524 C-7.24	(TI) ADJ #525 C-7.25	(TJ) ADJ #526 C-7.26	(TK) ADJ #527 C-7.27	(TL) ADJ #528 C-7.28	(TM) ADJ #529 C-7.29	(TN) ADJ #530 C-7.30	(TO) ADJ #531 C-7.31	(TP) ADJ #532 C-7.32	(TQ) ADJ #533 C-7.3
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Water Utility of Greater Tonopah, Inc.
Test Year Ended December 31, 2011
Income Statement Adjustment 1

Schedule C-2.1

Line
No.

1	Company ID	Company	Revenue Increase/Decrease	Percent
2	202	Palo Verde Utilities Co.	\$ 6,063,392.00	40.00%
3	602	Santa Cruz Water Company	\$ 1,542,323.00	40.00%
4	618	Valencia Water Company	\$ 1,473,012.00	14.00%
5	622	Willow Valley Water Company	\$ 428,047.00	4.00%
6	630	Water Utility of Greater Tonopah	\$ 24,283.00	1.00%
7	634	Water Utility of Greater Buckeye	\$ 77,259.00	1.00%
8			\$ 9,608,316.00	100.00%

9

10

11	Acct 28090	Total Rate Case Expense	\$ 400,000.00
12		Number of Years for Amortization	3
13		Period Amortization Start	8/31/2010
14		Period Amortization End	8/31/2013
15		Monthly Amortization Expense	\$ 11,111.11

16

17

		Amortization Expense by Company					
Period Ended		Palo Verde Utilities Co.	Santa Cruz Water Company	Valencia Water Company	Willow Valley Water Company	Water Utility of Greater Tonopah	Water Utility of Greater Buckeye
18							
19	1/31/2010	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	2/28/2010	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	3/31/2010	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	4/30/2010	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	5/31/2010	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	6/30/2010	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	7/31/2010	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	8/31/2010	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
27	9/30/2010	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
28	10/31/2010	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
29	11/30/2010	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
30	12/31/2010	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
31	1/31/2011	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
32	2/28/2011	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
33	3/31/2011	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
34	4/30/2011	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
35	5/31/2011	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
36		\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
37		\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
38	8/31/2011	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
39	9/30/2011	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
40	10/31/2011	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
41	11/30/2011	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
42	12/31/2011	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
43	1/31/2012	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
44	2/29/2012	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
45	3/31/2012	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
46	4/30/2012	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
47	5/31/2012	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
48	6/30/2012	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
49	7/31/2012	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
50	8/31/2012	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
51	9/30/2012	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
52	10/31/2012	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
53	11/30/2012	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
54	12/31/2012	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
55	1/31/2013	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
56	2/28/2013	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
57	3/31/2013	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
58	4/30/2013	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
59	5/31/2013	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
60	6/30/2013	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
61	7/31/2013	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
62	8/31/2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63							

Water Utility of Greater Tonopah, Inc.
Test Year Ended December 31, 2011
Income Statement Adjustment 2
2011 Rate Case Costs

Schedule C-2.2

Line
No.

Company ID	Company	Active connections @ 12/31/2011	Percent
202	Palo Verde Utilities Co.	15,831	39.86%
602	Santa Cruz Water Company	16,015	40.32%
618	Valencia Water Company	5,343	13.45%
622	Willow Valley Water Company	1,502	3.78%
630	Water Utility of Greater Tonopah	324	0.82%
634	Water Utility of Greater Buckeye	627	1.58%
622	Water Utility of Northern Scottsdale	76	0.19%
		39,718	100.00%

Description	Total	Palo Verde Utilities Co.	Santa Cruz Water Company	Valencia Water Company	Willow Valley Water Company	Water Utility of Greater Tonopah	Water Utility of Greater Buckeye	Water Utility of Northern Scottsdale
Desert Mountain A	\$ 122,062.50	\$ 48,652.28	\$ 48,217.76	\$ 16,420.26	\$ 4,615.99	\$ 995.73	\$ 1,926.91	\$ 233.57
Insight Consulting	\$ 216,000.00	\$ 86,094.37	\$ 87,095.02	\$ 29,057.05	\$ 8,168.39	\$ 1,762.02	\$ 3,409.84	\$ 413.31
Roshka Dewulf & F	\$ 370,302.78	\$ 147,597.14	\$ 149,312.63	\$ 49,814.39	\$ 14,003.59	\$ 3,020.75	\$ 5,845.71	\$ 708.57
Ullmann & Compai	\$ 78,808.75	\$ 31,411.99	\$ 31,777.08	\$ 10,601.62	\$ 2,980.28	\$ 642.88	\$ 1,244.10	\$ 150.80
Total	\$ 787,174.03	\$ 313,755.78	\$ 317,402.49	\$ 105,893.32	\$ 29,768.25	\$ 6,421.38	\$ 12,426.56	\$ 1,506.25

Check \$
Amortization:

Year 1	\$ 262,391.34	\$ 104,585.26	\$ 105,800.83	\$ 35,297.77	\$ 9,922.75	\$ 2,140.46	\$ 4,142.19	\$ 502.08
Year 2	\$ 262,391.34	\$ 104,585.26	\$ 105,800.83	\$ 35,297.77	\$ 9,922.75	\$ 2,140.46	\$ 4,142.19	\$ 502.08
Year 3	\$ 262,391.34	\$ 104,585.26	\$ 105,800.83	\$ 35,297.77	\$ 9,922.75	\$ 2,140.46	\$ 4,142.19	\$ 502.08
	\$ 787,174.03	\$ 313,755.78	\$ 317,402.49	\$ 105,893.32	\$ 29,768.25	\$ 6,421.38	\$ 12,426.56	\$ 1,506.25

Water Utility of Greater Tonopah, Inc.
 Test Year Ended December 31, 2011
 Income Statement Adjustment 3
 Low Income Relief Tariff

Schedule C-2.3

Line
No.

1
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Total 2011

Company	Description	Accrual
Palo Verde Utilities Co.	Balance LIRT Liability	(8,407.30)
Santa Cruz Water Company	Balance LIRT Liability	(8,295.10)
Valencia Water Company	Balance LIRT Liability	(2,761.00)
Willow Valley Water Company	Balance LIRT Liability	(841.50)
Water Utility of Greater Tonopah	Balance LIRT Liability	(171.60)
Water Utility of Greater Buckeye	Balance LIRT Liability	(334.40)
		(20,810.90)

Water Utility of Greater Tonopah, Inc.

Schedule C-2.4

Test Year Ended December 31, 2011

Income Statement Adjustment 4

Annualize Revenue & Expense to reflect End-of-Test Year Customer Counts

Line No.	Class of Service	[A] Average No. of Customers Per Bill Count Sch. H-2 Col. A	[B] Year-End Number of Customers	[C] Average Additional Customers [B - A]	[D] Average Bill	[E] Additional Revenues at Present Rates
1	5/8" Residential Greater Tonopah	304	305	1	44.45	533.40
2	3/4" Residential Greater Tonopah	4	3	(1)	46.35	(556.20)
3	1" Residential Greater Tonopah	8	7	(1)	108	(1,296.00)
4	1.5" Residential Greater Tonopah	2	2	-	115.08	-
5	Subtotal Residential	318	317	(1)	314	
6						
7						
8	5/8" Commercial Greater Tonopah	2	2	-	66	-
9	1" Commercial Greater Tonopah	2	2	-	100	-
10	1.5" Commercial Greater Tonopah	-	-	-	-	-
11	6" Commercial Greater Tonopah	-	-	-	-	-
12	Subtotal Commercial	4	4	-	166	
13						
14						
15	2" Irrigation	2	2	-	1,129	-
16	3" Irrigation	1	1	-	448	-
17	Subtotal Irrigation	3	3	-	1,577	
18						
19	Total					(1,318.80)
20						
21						
22						
23						
24						
25	Class of Expense	Average Cost Per Gallons Sold Per Sch. E-7				
26						
27	Pumping	\$ 0.60				
28	Water Treatment	0.35				
29						
30	Totals					
31						
32		Change in Customers	Average Consumption	Change in M Gallons	Change in Pumping Cost	Change in Treatment Cost
33						
34	Residential	(1)	80.84	-81	\$ (48.68)	\$ (27.92)
35	Commercial	-	125.50	0	\$ -	\$ -
36	Irrigation	-	1,434.57	0	\$ -	\$ -
37	Total				\$ (48.68)	\$ (27.92)
38						
39						
40						
41						
42						
43						
44						
45						
46						

Water Utility of Greater Tonopah, Inc.

Schedule C-2.5

Test Year Ended December 31, 2011

Income Statement Adjustment 5

Reduce 2011 revenue for the unbilled minimum charge earned prior to 2011 but recognized in 2011.

Line

No.

1	Company Code	Company	Account Type	Adjustment
2	630	Tonopah	Residential	\$ 4,499.28
3	630	Tonopah	Commercial	(321.83)
4	630	Tonopah	Construction	72.16
5	630	Tonopah	Irrigation	837.89
6	630	Tonopah	Golf Course	-
7	630	Tonopah	Lake	-
8			Total	\$ 5,087.50
9				
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19				
20				

[illegible]

Water Utility of Greater Tonopah, Inc.

Schedule C-2.9

Test Year Ended December 31, 2011

Income Statement Adjustment 9

Adjust for depreciation of post test-year plant additions

Line

No.

1			
2	Post test-year plant additions (FY 2012) - see schedule B-2.1	\$	106,782
3	Blended depreciation rate (in years)		20
4	Estimated additional depreciation expense	\$	5,339
5			
6			
7			
8			
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Water Utility of Greater Tonopah, Inc.

Schedule C-2.11

Test Year Ended December 31, 2011

Income Statement Adjustment 11 & 14

Adjust Bad Debt Expense for Change in Revenue Levels

Line
No.

1	Bad Debt Expense - Test Year Actual (Sch C-2)	\$ 4,930
2	Actual Test Year Revenues (Sch C-2)	214,736
3	Bad Debt Expense Rate	2.3%
4		
5		
6	Adjusted Test Year Revenues (Sch C-2)	\$ 208,330
7	Bad Debt Expense Rate	2.3%
8	Expected Bad Debt Expense	\$ 4,783
9		
10	Adjustment to Bad Debt Expense Based on Adjusted Test Year Revenues	\$ (147)
11		
12		
13	Proposed Revenues (Sch C-2)	\$ 885,206
14	Bad Debt Expense Rate	2.3%
15	Expected Bad Debt Expense Based on Proposed Revenues	\$ 20,323
16		
17	Adjustment to Bad Debt Expense	\$ 15,540
18		
19		
20		
21		
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30		

Water Utility of Greater Tonopah, Inc.

Schedule C-2.12

Test Year Ended December 31, 2011

Income Statement Adjustments 12 & 17

Adjustment to Property Tax

Line No.		Test Year As Adjusted	Proposed
1	Adjusted Test Year Revenues	\$ 208,330	\$ 208,330
2	Weight Factor	2	2
3	Subtotal (Line 1 * Line 2)	416,659	\$ 416,659
4	Proposed Revenue Requirement	208,330	\$ 885,206
5	Subtotal (Line 4 + Line 5)	624,989	1,301,865
6	Number of Years	3	3
7	Three Year Average (Line 5 / Line 6)	208,330	\$ 433,955
8	Department of Revenue Multiplier	2	2
9	Revenue Base Value (Line 7 * Line 8)	416,659	\$ 867,910
10	Plus: 10% of CWIP -	23,514	23,514
11	Less: Net Book Value of Licensed Vehicles	-	\$ -
12	Full Cash Value (Line 9 + Line 10 - Line 11)	440,173	\$ 891,424
13	Assessment Ratio	21.0%	21.0%
14	Assessment Value (Line 12 * Line 13)	92,436	\$ 187,199
15	Composite Property Tax Rate	12.2100%	12.2100%
16			\$ -
17	Test Year Adjusted Property Tax (Line 14 * Line 15)	\$ 11,286	
18	Actual Test Year Property Tax Expense	7,752	
19			
20	Test Year Adjustment (Line 16-Line 17)	\$ 3,534	
21	Property Tax - Recommended Revenue (Line 14 * Line 15)		\$ 22,857
22	Test Year Adjusted Property Tax Expense (Line 17)		11,286
23	Increase in Property Tax Expense Due to Increase in Revenue Requirement		\$ 11,571
24			
25	Increase to Property Tax Expense		\$ 11,571
26	Increase in Revenue Requirement		676,876
27	Increase to Property Tax per Dollar Increase in Revenue (Line 19/Line 20)		1.709400%
28			
29			
30			
31			
32			
33			
34			
35			

Water Utility of Greater Tonopah, Inc.

Schedule C-2.14

Test Year Ended December 31, 2011

Income Statement Adjustments 14 & 18

Adjust Income Taxes to Reflect Adjusted and Proposed Income Taxes

Line No.		Adjusted Test Year Results	Proposed Revenue Results
1			
2	Operating Income Before Income Taxes	\$ (372,378)	\$ 277,387
3	Synchronized Interest	139,456	139,456
4	Arizona Taxable Income	\$ (511,834)	\$ 137,931
5			
6	Arizona Income Tax (6.968%)	\$ (35,665)	\$ 9,611
7			
8	Federal Income Before Taxes	\$ (511,834)	\$ 137,931
9	Less Arizona Income Taxes	(35,665)	9,611
10	Federal Taxable Income	\$ (476,170)	\$ 128,320
11			
12	Federal Income Tax (34% Tax Bracket)	\$ (161,898)	\$ 43,629
13			
14	Total Income Tax	\$ (197,562)	\$ 53,240
15			
16	Tax Rate	38.5989%	38.5989%
17			
18	Effective Income Tax Rates		
19	State	6.9680%	6.9680%
20	Federal	31.6309%	31.6309%
21			
22			
23	Test Year Income Taxes (Sch. C-2, Line 31)	\$ (11,324)	
24	Increase/(Decrease) to Income Taxes - Adjusted	<u>\$ (186,238)</u>	
25			
26	Test Year Income Taxes - Adjusted		<u>\$ (197,562)</u>
27			
28	Increase/(Decrease) to Proposed Income Taxes		<u>\$ 250,802</u>
29			
30			
31			
32			
33			
34			
35			

Water Utility of Greater Tonopah, Inc.
Test Year Ended December 31, 2011
Computation of Gross Conversion Factor

Schedule C-3

Line No.			Percentage of Incremental Gross Revenues
1	Revenue		100.0000%
2	Uncollectible Factor (L14)		0.6140%
3	Revenues (L1 - L2)		99.3860%
4	Combined Federal and State Income Tax		38.5989%
5	Subtotal (L3 - L4)		60.7871%
6	Revenue Conversion Factor (L1 / L5)		<u>1.645086</u>
7			
8			
9	<u>Calculation of Uncollectible Factor:</u>		
10	Revenue		100.0000%
11	Combined Federal and State Tax Rate (L23)		38.5989%
12	One Minus Combined Income Tax Rate (L10 - L11)		61.4011%
13	Uncollectible Rate		1.0000%
14	Uncollectible Factor (L12 x L13)		<u>0.6140%</u>
15			
16	<u>Calculation of Effective Tax Rate:</u>		
17	Arizona State Income Tax Rate	6.9680%	
18	Operating Income Before Taxes (Arizona Taxable Income)	100.0000%	
19	Arizona State Income Tax Rate	<u>6.9680%</u>	
20	Federal Taxable Income (L18 - L19)	93.0320%	
21	Applicable Federal Income Tax Rate	<u>34.0000%</u>	
22	Effective Federal Income Tax Rate (L20 x L21)	31.6309%	
23	Combined Federal and State Income Tax Rate (L17 +L22)		<u>38.5989%</u>
24			
25			

Supporting Schedules

Recap Schedules

A-1

Water Utility of Greater Tonopah, Inc.
Test Year Ended December 31, 2011
Summary Cost of Capital

Schedule D-1

Line No.	Description	End of Test Year - Actual			
		Dollar Amount	Percent of Total	Rate of Return	Weighted Cost
1					
2	Short-Term Debt	\$ 25,759	-3.10%	6.22%	-0.19%
3					
4	Long-Term Debt	415,230	-49.98%	6.33%	-3.16%
5					
6	Common Equity	(1,271,726)	153.08%	1.10% a	1.68%
7					
8	Totals	\$ (830,737)	100.00%		-1.67%

Line No.	Description	End of Test Year - Proposed			
		Dollar Amount	Percent of Total	Rate of Return	Weighted Cost
12					
13					
14					
15	Short-Term Debt	\$ 25,759	0.82%	6.22%	0.05%
16					
17	Long-Term Debt	415,230	13.18%	6.33%	0.83%
18					
19	Common Equity*	2,708,518	86.00%	11.44%	9.84%
20					
21	Totals	\$ 3,149,507	100.00%		10.72%

End of Projected Year - Proposed Rates			
Dollar Amount	Percent of Total	Rate of Return	Weighted Cost
\$ 27,407	0.94%	6.22%	0.06%
387,823	13.28%	6.33%	0.84%
2,505,140	85.78%	11.44%	9.81%
\$ 2,920,370	100.00%		10.71%

*Pro-Forma based on Equity Level Prior to the imputation of ICFA CIAC, See Schedule E-1.
2009 Equity balance, less 2010 Goodwill impairment charge.

a. Sch. A-2

Supporting Schedules

D-2 D-4
D-3 E-1

Recap Schedules

A-3

Water Utility of Greater Tonopah, Inc.
Test Year Ended December 31, 2011
Cost of Debt

Schedule D-2

Line No.		End of Test Year - Actual		
		Amount Outstanding	Annual Cost	Interest Rate
1	Long-Term Debt			
2				
3	WIFA 920071-03	\$ 59,175	\$ 2,589	4.38%
4	WIFA 920104-06	356,055	23,678	6.65%
5				
6	Totals	\$ 415,230	\$ 26,267	6.33%
7				
8	Short-Term Debt			
9				
10	WIFA 920071-03	\$ 4,925	\$ 215	4.38%
11	WIFA 920104-06	20,834	1,385	6.65%
12				
13	Totals	\$ 25,759	\$ 1,601	6.22%
14				
15	Total	\$ 440,989	\$ 27,867	6.32%

Line No.		End of Test Year - Proposed			End of Projected Year - Proposed Rates		
		Amount Outstanding	Annual Cost	Interest Rate	Amount Outstanding	Annual Cost	Interest Rate
18	Long-Term Debt						
19							
20	WIFA 920071-03	\$ 59,175	\$ 2,589	4.38%	\$ 54,030	\$ 2,364	4.38%
21	WIFA 920104-06	356,055	23,678	6.65%	333,794	22,197	6.65%
22							
23	Totals	\$ 415,230	\$ 26,267	6.33%	\$ 387,823	\$ 24,561	6.33%
24							
25	Short-Term Debt						
26							
27	WIFA 920071-03	\$ 4,925	\$ 215	4.38%	\$ 5,145	\$ 225	4.38%
28	WIFA 920104-06	20,834	1,385	6.65%	22,261	1,480	6.65%
29							
30	Totals	\$ 25,759	\$ 1,601	6.22%	\$ 27,407	\$ 1,705	6.22%
31							
32	Total	\$ 440,989	\$ 27,867	6.32%	\$ 415,230	\$ 26,267	6.33%
33							
34							

Supporting Schedules
E-1

Reap Schedules
D-1

Water Utility of Greater Tonopah, Inc.
Test Year Ended December 31, 2011
Comparative Balance Sheets

Schedule E-1

Line No.		Test Year Ended 12/31/2011	Prior Year Ended 12/31/2010	Prior Year Ended 12/31/2009
1	<u>Assets</u>			
2				
3	131 Cash and cash equivalents	\$ (120)	\$ (120)	\$ (120)
4	132 Special Deposits	53,188	45,353	36,300
5	141 Customer Accounts Receivable	12,843	15,051	10,734
6	142 Other Accounts Receivable	-	-	-
7	143 Accumulated Provision for Uncollectible Accounts	(8,353)	(7,173)	(4,245)
8	145 Accounts Receivable from Associated Companies	-	-	-
9	162 Prepayments	39,964	10,635	7,471
10	174 Miscellaneous Current and Accrued Assets	11,042	5,330	6,222
11	Total Current Assets	\$ 108,564	\$ 69,076	\$ 56,362
12				
13	101 Total Utility Plant in Service	\$ 5,659,611	\$ 5,498,561	\$ 5,200,334
14	105 Construction work-in-progress	235,137	167,006	354,346
15	108 Less: Accumulated Depreciation	(1,863,416)	(1,504,873)	(1,183,465)
16	Total Fixed Assets (Net)	\$ 4,031,332	\$ 4,160,694	\$ 4,371,215
17				
18	Deferred Debits			
19	114 Utility Plant Acquisition Adjustments	\$ -	\$ -	\$ 23,984,905
20	190 Accumulated Deferred Income Taxes	2,938,618	2,927,295	282,274
21	Total other assets	\$ 2,938,618	\$ 2,927,295	\$ 24,267,179
22				
23	Total Assets	\$ 7,078,514	\$ 7,157,065	\$ 28,694,756
24				
25	Liabilities and Stockholders' Equity			
26				
27				
28	231 Accounts payable	\$ 41,838	\$ 90,358	\$ 149,323
29	232 Notes Payable	25,759	24,211	22,759
30	235 Customer Deposits	22,030	19,830	11,880
31	236 Accrued Taxes	3,533	3,548	2,734
32	237 Accrued Interest	3,992	3,546	3,168
33	241 Miscellaneous Current and Accrued Liabilities	(2,650)	35,177	43,287
34	253 Other Deferred Credits	5,466	3,608	4,387
35	Total Current Liabilities	\$ 99,968	\$ 180,278	\$ 237,538
36				
37	224 Other Long-Term Debt	\$ 415,230	\$ 440,989	\$ 465,200
38				
39	252 Advances for Construction	\$ 1,619,985	\$ 1,227,299	\$ 1,235,801
40	271 Contributions in Aid of Construction	7,443,604	7,443,604	73,118
41	272 Accumulated Amortization of CIAC	(1,228,547)	(870,501)	(10,324)
42	Total Deferred Credits and Other Liabilities	\$ 7,835,042	\$ 7,800,402	\$ 1,298,595
43				
44	Total Liabilities and Deferred Credits	\$ 8,350,240	\$ 8,421,669	\$ 2,001,333
45				
46	211 Other Paid-In Capital	\$ 31,483,037	\$ 31,476,191	\$ 35,734,352
47	215 Unappropriated Retained Earnings	(32,740,795)	(9,040,929)	(8,924,886)
48	215 Current year net income	(13,968)	(23,699,866)	(116,043)
49	Total Members' Equity	\$ (1,271,726)	\$ (1,264,604)	\$ 26,693,423
50				
51	Total Liabilities and Stockholders' Equity	\$ 7,078,514	\$ 7,157,065	\$ 28,694,756
52		\$ 0	\$ 0	\$ (0)

Supporting Schedule
E-5

Recap Schedule
A-3

Water Utility of Greater Tonopah, Inc.
Test Year Ended December 31, 2011
Comparative Income Statements

Schedule E-2

Line No.		Test Year Ended 12/31/2011	Prior Year Ended 12/31/2010	Prior Year Ended 12/31/2009
1	Operating Revenues			
2				
3	461 Metered Water Revenue	\$ 177,314	\$ 173,827	\$ 191,379
4	460 Unmetered Water Revenue	31,919	31,663	29,650
5	474 Other Water Revenues	5,503	7,935	7,694
6	Total Operating Revenues	\$ 214,736	\$ 213,425	\$ 228,723
7				
8	Operating Expenses			
9				
10	601 Salary and Wages - Employees	\$ 75,753	\$ 97,440	\$ 52,668
11	610 Purchased Water	960	1,621	-
12	615 Purchased Power	18,395	20,033	16,217
13	618 Chemicals	10,551	10,190	13,409
14	620 Materials and Supplies	20,175	13,521	6,822
15	621 Office Supplies and Expense	3,591	3,891	6,932
16	630 Outside Services	26,415	25,859	25,351
17	635 Contractual Services - Testing	5,109	9,030	11,000
18	636 Contractual Services - Other	-	-	-
19	641 Rental of Building/Real Property	2,597	1,700	7,120
20	650 Transportation Expenses	5,733	5,053	2,648
21	657 Insurance - General Liability	1,557	1,685	2,003
22	659 Insurance - Other	269	982	835
23	666 Regulatory Commission Expense - Rate Case	1,333	2,133	-
24	670 Bad Debt Expense	4,930	2,928	4,644
25	675 Miscellaneous Expenses	7,393	15,739	12,349
26	403 Depreciation Expense	375,446	332,205	231,194
27	403 Depreciation Expense - CIAC Amortization	(358,046)	(861,150)	(2,194)
28	408 Taxes Other Than Income	1,553	1,374	2,285
29	408.11 Taxes Other Than Income - Property Taxes	7,752	8,755	6,869
30	409 Income Taxes	(11,324)	204,927	(72,906)
31	Total Operating Expenses	\$ 200,142	\$ (102,084)	\$ 327,246
32				
33	Operating Income / (Loss)	\$ 14,594	\$ 315,509	\$ (98,523)
34				
35				
36	421 Non-Utility Income	\$ -	\$ -	\$ 13,872
37	426 Miscellaneous Non-Utility Expenses		(23,984,905)	-
38	427 Interest Expense	(28,562)	(30,471)	(31,392)
39	Total Other Income / (Expense)	\$ (28,562)	\$ (24,015,376)	\$ (17,520)
40				
41	NET INCOME / (LOSS)	\$ (13,968)	\$ (23,699,867)	\$ (116,043)
42				

Supporting Schedules
E-6

Recap Schedules
A-2

Water Utility of Greater Tonopah, Inc.
 Test Year Ended December 31, 2011
 Statement of Changes in Stockholders' Equity

Schedule E-4

Line No.		Common Stock		Additional Paid-In-Capital	Retained Earnings	Total
		Shares	Amount			
1						
2	Balance - December 31, 2008	-	\$ -	\$ 33,452,020	\$ (8,924,886)	\$ 24,527,134
3						
4	Net Income				(116,043)	(116,043)
5						
6	Dividends Paid				-	-
7						
8	Other/Reclass	-	0	2,282,332	-	2,282,332
9						
10	Balance - December 31, 2009	-	\$ -	\$ 35,734,352	\$ (9,040,929)	\$ 26,693,423
11						
12	Net Income				(23,699,867)	(23,699,867)
13						
14	Dividends Paid				-	-
15						
16	Other/Reclass			(4,258,161)	-	(4,258,161)
17						
18	Balance - December 31, 2010	-	\$ -	\$ 31,476,191	\$ (32,740,796)	\$ (1,264,605)
19						
20	Net Income				(13,968)	(13,968)
21						
22	Dividends Paid				-	-
23						
24	Other/Reclass			6,846	-	6,846
25						
26	Balance - December 31, 2011	-	\$ -	\$ 31,483,037	\$ (32,754,764)	\$ (1,271,727)

supporting Schedules

Recap Schedules

Water Utility of Greater Tonopah, Inc.
Test Year Ended December 31, 2011
Detail Plant in Service

Schedule E-5

Line No.		End of Prior Year 12/31/2010	Net Additions	End of Test Year 12/31/2011
1	Utility Plant in Service			
2	303 Land and Land Rights	\$ 66,651	\$ 110,779	\$ 177,430
3	304 Structures and Improvements	46,704	973	47,677
4	307 Wells and Springs	299,601	(0)	299,601
5	309 Supply Mains	-	-	-
6	310 Power Generation Equipment	-	-	-
7	311 Pumping Equipment	1,758,442	29,195	1,787,637
8	320 Water Treatment Equipment	1,621,120	5,400	1,626,520
9	330 Distribution Reservoirs and Standpipes	185,006	43,649	228,655
10	331 Transmission and Distribution Mains	889,254	1,689	890,943
11	333 Services	43,069	(0)	43,069
12	334 Meters and Meter Installations	145,260	1,918	147,178
13	335 Hydrants	38,386	0	38,386
14	336 Backflow Prevention Devices	5,894	(0)	5,894
15	339 Other Plant and Miscellaneous Equipment	5,427	(0)	5,427
16	340 Office Furniture and Equipment	-	-	-
17	341 Transportation Equipment	32,617	(32,617)	-
18	343 Tools, Shop and Garage Equipment	1,687	290	1,977
19	344 Laboratory Equipment	663	0	663
20	345 Power Operated Equipment	838	0	838
21	346 Communication Equipment	12,408	0	12,408
22	347 Miscellaneous Equipment	5,436	(226)	5,210
23	348 Other Tangible Plant	340,097	0	340,097
24	Total Utility Plant in Service	<u>\$ 5,498,560</u>	<u>\$ 161,051</u>	<u>\$ 5,659,611</u>
25				
26	107 Construction Work in Progress	<u>\$ 167,006</u>	<u>\$ 68,131</u>	<u>\$ 235,137</u>
27				
28	Total Plant	<u>\$ 5,665,566</u>	<u>\$ 229,182</u>	<u>\$ 5,894,748</u>
29				
30	Total Accum. Depreciation	<u>\$ (1,504,873)</u>	<u>\$ (358,543)</u>	<u>\$ (1,863,416)</u>
31				
32	Total Net Plant	<u>\$ 4,160,693</u>	<u>\$ (129,361)</u>	<u>\$ 4,031,332</u>
33				

Supporting Schedules

Recap Schedules

E-1

A-4

Water Utility of Greater Tonopah, Inc.
Test Year Ended December 31, 2011
Comparative Departmental Statements of Operating Income

Schedule E-6

Line No.		Test Year Ended 12/31/2011	Prior Year Ended 12/31/2010	Prior Year Ended 12/31/2009
1	Operating Revenues			
2	Residential	\$ 173,983	\$ 167,879	\$ 183,487
3	Commercial	2,993	4,323	5,540
4	Construction	337	1,625	2,353
5	Irrigation	31,919	31,664	29,649
6				
7	Total Water Sales	\$ 209,232	\$ 205,491	\$ 221,029
8				
9	Miscellaneous	5,503	7,935	7,694
10				
11	Total Operating Revenues	\$ 214,735	\$ 213,426	\$ 228,723
12				
13	OPERATING EXPENSES:			
14	Operations and Maintenance	\$ 86,010	\$ 104,256	\$ 96,954
15				
16	General and Administrative	\$ 96,489	\$ 104,689	\$ 64,530
17				
18	Depreciation	\$ 17,400	\$ (528,945)	\$ 229,000
19				
20	TAXES			
21	Income Taxes	\$ (11,324)	\$ 204,927	\$ (72,906)
22	Property taxes	7,752	8,755	6,869
23	Other Taxes and Licenses	1,553	1,374	2,285
24	Utility Regulatory Assessment Fee	1,333	2,133	-
25				
26	TOTAL TAXES	\$ (686)	\$ 217,189	\$ (63,752)
27				
28	Total Operating Expenses	\$ 199,213	\$ (102,811)	\$ 326,732
29				
30	Operating Income/(Loss)	\$ 15,522	\$ 316,237	\$ (98,009)
31				

Supporting Schedules

Recap Schedules

E-2

Water Utility of Greater Tonopah, Inc.
Test Year Ended December 31, 2011
Operating Statistics

Schedule E-7

Line No.		Test Year Ended 12/31/2011	Prior Year Ended 12/31/2010	Prior Year Ended 12/31/2009
1	Gallons Sold (in 1,000's)			
2	Total Residential	25,707	25,270	26,324
3	Total Commercial	502.00	542	493
4	Total Irrigation	4,304	4,757	4,328
5	Total Construction	32	166	19
6		30,544	30,735	31,164
7				
8	Average No. Customers			
9	Total Residential	318	311	307
10	Total Commercial	4	4	4
11	Total Irrigation	3	3	3
12	Total Construction	1	1	1
13	Non-Potable	326	319	315
14				
15	Average Annual Gallons Per			
16	Residential Customer (in 1,000's)	81	81	86
17				
18	Average Annual Gallons Per			
19	Commercial Customer (in 1,000's)	126	136	123
20				
21	Average Annual Gallons Per			
22	Irrigation Customer	1435	1586	1443
23				
24				
25	Average Per 1,000 Gallons Sold			
26	Pumping Expense	\$ 0.60	\$ 0.65	\$ 0.52
27	Water Treatment Expense	0.35	0.33	0.43
28				
29				
30				

Water Utility of Greater Tonopah, Inc.
Test Year Ended December 31, 2011
Taxes Charged to Operations

Schedule E-8

Line No.		Test Year Ended 12/31/2011	Prior Year Ended 12/31/2010	Prior Year Ended 12/31/2009
1				
2	Federal Taxes			
3	Income	\$ (9,280)	\$ 167,933	\$ (59,745)
4	FICA (Employer's)	4,888	5,647	3,075
5	Unemployment	98	94	41
6	Total Federal Taxes	\$ (4,294)	\$ 173,673	\$ (56,629)
7				
8				
9	State Taxes			
10	Income	\$ (2,044)	\$ 36,994	\$ (13,161)
11	Property	7,752	8,755	6,869
12	Other	1,553	1,374	2,285
13	Unemployment	733	520	105
12	Total State Taxes	\$ 7,994	\$ 47,643	\$ (3,902)
13				
14				
15	Total Taxes to Operations	\$ 3,700	\$ 221,317	\$ (60,531)

19 Supporting Schedules

Recap Schedules

20
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Line
No.

Significant Accounting Policies — The Company prepares its financial statements in accordance with accounting principles generally accepted in the United States of America. Significant accounting policies are as follows:

Utility Plant — Property, plant and equipment is stated at cost less accumulated depreciation provided on a straight-line basis.

Depreciation rates for asset classes of utility property, plant and equipment are established by the Commission. The cost of additions, including betterments and replacements of units of utility fixed assets are charged to utility property, plant and equipment. When units of utility property are replaced, renewed or retired, their cost plus removal or disposal costs, less salvage proceeds, is charged to accumulated depreciation.

In addition to material costs, direct labor and personnel costs, and indirect construction overhead costs may be capitalized. Interest incurred during the construction period is also capitalized as a component of the cost of the constructed assets, which represents the cost of debt associated with construction activity. Expenditures for maintenance and repairs are charged to expense.

Revenue Recognition — Water services revenues are recorded when service is rendered or water is delivered to customers. However, in addition to the monthly basic service charge, the determination and billing of water sales to individual customers is based on the reading of their meters, which occurs on a systematic basis throughout the month. At the end of each reporting period, amounts of water delivered to customers since the date of the last meter reading are estimated and the corresponding accrued, but unbilled revenue is recorded.

Water connection fees are the fees associated with the application process to set up a customer to receive utility service on an existing water meter. These fees are approved by the ACC through the regulatory process and are set based on the costs incurred to establish services including the application process, billing setup, initial meter reading and service transfer. Because the amounts charged for water connection fees are set by our regulator and not negotiated in conjunction with the pricing of ongoing water service, the connection fees represent the culmination of a separate earnings process and are recognized when the service is provided.

Meter installation fees are the fees charged to the developer or builder associated with the installation of a new water meter. Fees charged for meters installed within a service area regulated by the ACC are refundable pursuant to a utility line extension agreement and properly recorded as a liability. For a portion of our service area, meter installation fees are not refundable. Because these fees are negotiated with the developer or builder independent of service that will be provided to the end-user and represent the culmination of a separate earnings process, they are recognized when the service is rendered. Accordingly, revenue for water meter sales is recognized at the time the water meters are installed.

Wastewater service revenues are generally recognized when service is rendered. Wastewater services are billed at a fixed monthly amount per connection, and recycled water services are billed monthly based on volumetric fees.

Advances and Contributions in Aid of Construction — The Company has various agreements with Developers and builders, whereby funds, water line extensions, or wastewater line extensions are provided to us by the Developers and are considered refundable advances for construction. These advances in aid of construction ("AIAC") are noninterest bearing and are subject to refund to the Developers through annual payments that are computed as a percentage of the total annual gross revenue earned from customers connected to utility services constructed under the agreement over a specified period. Upon the expiration of the agreements, the remaining balance of the advance becomes nonrefundable and at that time is considered CIAC. Contributions in aid of construction are amortized as a reduction of depreciation expense over the estimated remaining life of the related utility plant.

Water Utility of Greater Tonopah, Inc.
Test Year Ended December 31, 2011
Projected Income Statements - Present and Proposed

Schedule F-1

Line No.		Test Year Actual 12/31/2011	Present Rates Year Ended 12/31/2012	Adjustments	Proposed Rates Year Ended 12/31/2012
1	Operating Revenues	\$ 214,736	\$ 208,330	\$ 676,876	\$ 885,206
2					
3	Operating Expenses				
4					
5	601 Salary and Wages - Employees	75,753	75,753	-	75,753
6	610 Purchased Water	960	960	-	960
7	615 Purchased Power	18,395	22,408	-	22,408
8	618 Chemicals	10,551	10,523	-	10,523
9	620 Materials and Supplies	20,175	20,175	-	20,175
10	621 Office Supplies and Expense	3,591	3,591	-	3,591
11	630 Outside Services	26,415	26,415	-	26,415
12	635 Contractual Services - Testing	5,109	5,109	-	5,109
13	636 Contractual Services - Other	-	-	-	-
14	641 Rental of Building/Real Property	2,597	2,597	-	2,597
15	650 Transportation Expenses	5,733	5,733	-	5,733
16	657 Insurance - General Liability	1,557	1,557	-	1,557
17	659 Insurance - Other	269	269	-	269
18	666 Regulatory Commission Expense - Rate Case	1,333	2,140	-	2,140
19	670 Bad Debt Expense	4,930	4,783	15,540	20,323
20	675 Miscellaneous Expenses	7,393	7,221	-	7,221
21	403 Depreciation Expense	375,446	380,785	-	380,785
22	403 Depreciation Expense - CIAC Amortization	(358,046)	(2,151)	-	(2,151)
23	408 Taxes Other Than Income	1,553	1,553	-	1,553
24	408.11 Taxes Other Than Income - Property Taxes	7,752	11,286	11,571	22,857
25	409 Income Taxes	(11,324)	(197,562)	250,802	53,240
26	Total Operating Expenses	200,142	383,146	277,913	661,059
27					
28	Operating Income / (Loss)	\$ 14,594	\$ (174,816)	\$ 398,963	\$ 224,147
29					
30	OTHER INCOME / (EXPENSE)				
31	421 Non-Utility Income	\$ -	\$ -	\$ -	\$ -
32	426 Miscellaneous Non-Utility Expenses	-	-	-	-
33	427 Interest Expense	(28,562)	(28,562)	-	(28,562)
34	Total Other Income / (Expense)	\$ (28,562)	\$ (28,562)	\$ -	\$ (28,562)
35					
36	NET INCOME / (LOSS)	\$ (13,968)	\$ (203,378)	\$ 398,963	\$ 195,585

Supporting Schedules

E-2

Recap Schedules

A-2

Water Utility of Greater Tonopah, Inc.
Test Year Ended December 31, 2011
Projected Construction Requirements

Schedule F-3

Line No.	Property Classification	Through 12/31/2012
1		
2	Well Development	\$ 95,081.77
3		
4	Water Distribution Centers	3,076
5		
6	Treatment and/or Blending	8,625
7		
8	Pipelines	-
9		
10	SCADA	
11		
12	Other	-
13		
14	Totals	\$ 106,782
15		(Sch. B-2.1)

Supporting Schedules

Recap Schedules

F-2 & A-4

Water Utility of Greater Tonopah, Inc.
Test Year Ended December 31, 2011
Assumptions

Schedule F-4

Line
No.

1 Revenues and expenses were projected using the pro forma changes to the test year
2 ending December 31, 2011.

3

4 Construction forecasts are based on estimated plant requirements including
5 new facilities, the replacement of existing facilities, and the improvement and
6 maintenance of infrastructure necessary to ensure safe and reliable service.

7

8

Supporting Schedules

Recap Schedules

Water Utility of Greater Tonopah, Inc.
Test Year Ended December 31, 2011
Cost of Service Summary - Present Rates

Schedule G-1

Line
No.

1 The Company did not prepare a cost of service study due to its proposal
2 of a conservation-oriented rate design which is not based on costs.
3
4
5
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7
8
9
10

Supporting Schedules

H-1
G-3
G-4

Recap Schedules

Water Utility of Greater Tonopah, Inc.
Test Year Ended December 31, 2011
Cost of Service Summary - Proposed Rates

Schedule G-2

Line
No.

1 The Company did not prepare a cost of service study due to its proposal
2 of a conservation-oriented rate design which is not based on costs.
3
4
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11

Supporting Schedules

H-1
G-3
G-4

Recap Schedules

Water Utility of Greater Tonopah, Inc.
Test Year Ended December 31, 2011
Rate Base Allocation to Classes of Service

Schedule G-3

Line
No.

- 1 The Company did not prepare a cost of service study due to its proposal
- 2 of a conservation-oriented rate design which is not based on costs.
- 3
- 4
- 5
- 6
- 7

Supporting Schedules

G-5

G-7

Recap Schedules

G-1 & G-2

Water Utility of Greater Tonopah, Inc.
Test Year Ended December 31, 2011
Expense Allocation to Classes of Service

Schedule G-4

Line

No.

1 The Company did not prepare a cost of service study due to its proposal
2 of a conservation-oriented rate design which is not based on costs.

3

4

5

6

7

8

9

Supporting Schedules

G-5

G-7

Recap Schedules

G-1 & G-2

Water Utility of Greater Tonopah, Inc.
Test Year Ended December 31, 2011
Distribution of Rate Base by Function

Schedule G-5

Line
No.

1 The Company did not prepare a cost of service study due to its proposal
2 of a conservation-oriented rate design which is not based on costs.

3

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10 Supporting Schedules

Recap Schedules

11

G-3

12

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Water Utility of Greater Tonopah, Inc.
Test Year Ended December 31, 2011
Distribution of Expenses by Function

Schedule G-6

Line
No.

- 1 The Company did not prepare a cost of service study due to its proposal
- 2 of a conservation-oriented rate design which is not based on costs.
- 3
- 4
- 5
- 6
- 7

Supporting Schedules

Recap Schedules

G-4

Water Utility of Greater Tonopah, Inc.
Test Year Ended December 31, 2011
Development of Allocation Factors

Schedule G-7

Line
No.

- 1 The Company did not prepare a cost of service study due to its proposal
- 2 of a conservation-oriented rate design which is not based on costs.
- 3
- 4
- 5
- 6
- 7
- 8

Supporting Schedules

Recap Schedules

G-4

G-3

Water Utility of Greater Tonopah, Inc.

Test Year Ended December 31, 2011

Classification - Present and Proposed Rates

Schedule H-1

Line No.	Customer Classification	[A] Present Rates Adjusted Sch. H-2 Col. E	[B] Proposed Rates Sch. H-2 Col. F	[C] Proposed Increase Amount	[D] %
1					
2	Residential	\$ 168,037	\$ 678,357	\$ 510,320	303.7%
3	Commercial	\$ 3,257	14,086	10,829	332.5%
4	Irrigation	\$ 31,022	136,223	105,201	339.1%
5	Construction	\$ 1,293	5,871	4,578	N/A
6					
7	Total Water Revenues	\$ 203,609	\$ 834,537	\$ 630,928	309.9%
8					
9	Miscellaneous Revenues (Sch. C-1, L4)	5,503	5,503		
10					
11	Total Operating Revenues	\$ 209,112	\$ 840,040		
12					
13					
14					
15	Test Year Revenue (Schedule C-2)	\$ 214,736			
16	Less adjustment C-2.5	(5,087)			
17		209,649			
18					
19	Unreconciled Difference	\$ (537)			
20		-0.2566%			
21					
22	Supporting Schedules				
23	H-2				
24					
25					
26					
27					
28					
29					
30					
31					
32					

Recap Schedules
A-1

	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	Bill Count Water Revenues							
Line No.	Average Number of Customers	Average Consumption	Present Rates	Annualization Adjustments*	Adjusted Present Rates [C + D]	Proposed Rates	Proposed Increase [F - E]	%
1	304	7,953	\$ 154,733	\$ 533	\$ 155,266	\$ 619,178	\$ 463,911	298.78%
2	4	8,989	2,169	(556)	1,613	8,555	6,942	430.43%
3	8	13,706	9,279	(1,296)	7,983	39,986	32,003	400.89%
4	2	3,053	1,856	-	1,856	10,639	8,783	N/A
5	2	11,917	1,379	-	1,379	5,376	3,997	289.85%
6	2	11,917	1,878	-	1,878	8,710	6,832	363.79%
7	2	171,508	25,938	-	25,938	112,996	87,058	335.64%
8	1	18,667	5,084	-	5,084	23,228	18,144	356.87%
9	1	5,682	1,293	-	1,293	5,871	4,578	N/A
10								
11	Totals	326						
12								
13	Total Residential	318	\$ 168,037	\$ (1,319)	\$ 166,718	\$ 678,357	\$ 511,639	306.89%
14	Total Commercial	4	3,257	-	3,257	14,086	10,829	332.48%
15	Total Irrigation	3	31,022	-	31,022	136,223	105,201	339.12%
16	Total Construction	1	1,293	-	1,293	5,871	4,578	N/A
17	Totals	326	203,609	(1,319)	202,290	834,537	632,247	312.54%
18								
19	* Adjustment C-2.4							

Supporting Schedules

Recap Schedules

Water Utility of Greater Tonopah, Inc.

Test Year Ended December 31, 2011

Calculation of Change in Miscellaneous Service Charge revenue

Schedule H-2

Page 2 of 2

Line No.		Current	Proposed	Increase	Test Year Charges	Revenue Increase
1						
2	Establishment	\$ 35.00	\$ 35.00	\$ -	81	\$ -
3	Reconnect	35.00	35.00	-	29	-
4	NSF Fees	30.00	30.00	-	6	-
5						
6	Proposed Misc. Service Charge Increase					<u>\$ -</u>
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Monthly Minimum Charges:

Meter Size (All Classes)	Basic Service Charge		
	Present	Proposed	Change
5/8" x 3/4" Meter	\$ 22.55	\$ 108.00	\$ 85.45
3/4" Meter	22.55	108.00	85.45
1" Meter	56.38	270.00	213.62
1.5" Meter	112.75	540.00	427.25
2" Meter	180.40	864.00	683.60
3" Meter	360.80	1,728.00	1,367.20
4" Meter	563.75	2,700.00	2,136.25
6" Meter	1,127.50	5,400.00	4,272.50
8" Meter	2,255.00	10,800.00	8,545.00

Commodity Rate Charges:

Potable Water - All Meter Sizes and Classes	Rate Block		Volumetric Charges (per 1,000 Gallons)		
	Present	Proposed	Present	Proposed	Change
Tier One Breakover	1,000 gallons	1,000 gallons	\$ 1.18	\$ 5.00	\$ 3.82
Tier Two Breakover	5,000 gallons	5,000 gallons	1.99	7.00	5.01
Tier Three Breakover	10,000 gallons	10,000 gallons	2.89	9.00	6.11
Tier Four Breakover	18,000 gallons	18,000 gallons	3.80	14.00	10.20
Tier Five Breakover	25,000 gallons	25,000 gallons	4.68	19.00	14.32
Tier Six Breakover	999,999,999	> 25,000 gallons	5.54	24.00	18.46
Conservation Rebate Threshold ("CRT") in Gallons	7,401	6,106			
Commodity rate rebate applied if consumption is below the CRT:	45%	50%			

Non-Potable Water - All Meter Sizes and Classes	Present	Proposed	Change
All Gallons (Per Acre Foot)	185.74	\$ 651.70	\$ 465.96
All Gallons (Per 1,000 Gallons)	0.57	2.00	1.43

Miscellaneous Service Charges	Present	Proposed
Establishment of Service	\$ 35.00	\$ 35.00
Establishment of Service (After Hours)	50.00	50.00
Re-establishment of Service (Within 12 Months)	(a)	(a)
Reconnection of Service (Delinquent)	\$ 35.00	\$ 35.00
Reconnection of Service - After Hours (Delinquent)	50.00	50.00
Meter Move at Customer Request	(b)	(b)
After Hours Service Charge, Per Hour*	\$ 50.00	\$ 50.00
Deposit	(c)	(c)
Meter Re-Read (If Correct)	30.00	30.00
Meter Test Fee (If Correct)	30.00	30.00
NSF Check	30.00	30.00
Late Payment Charge (Per Month)	1.50%	1.50%
Deferred Payment Charge (Per Month)	1.50%	1.50%

(a) Number of Months off System times the monthly minimum per A.A.C. R14-2-403(D).

(b) Cost to include parts, labor, overhead and all applicable taxes.

(c) Per A.A.C. R14-2-403(B).

*For After Hours Service Calls for work performed on the customer's property; not to be charged in addition to an establishment or a reconnection after hours charge.

In addition to the collection of its regular rates and charges, the Company shall collect from customers their proportionate share of any privilege, sales or use tax in accordance with A.A.C. R14-4-409(D)(5).

Service Line and Meter Installation Charges (Refundable Pursuant to A.A.C. R14-2-405)

Meter Size	Present			Proposed			Change
	Line Charges	Meter Charges	Total Charges	Service Line Charges	Meter Charges	Total Charges	
5/8 x 3/4" Meter	\$ 445.00	\$ 155.00	\$ 600.00	\$ 445.00	\$ 155.00	\$ 600.00	0.00%
3/4" Meter	445.00	255.00	700.00	445.00	255.00	700.00	0.00%
1" Meter	495.00	315.00	810.00	495.00	315.00	810.00	0.00%
1 1/2" Meter	550.00	525.00	1,075.00	550.00	525.00	1,075.00	0.00%
2" Turbine Meter	830.00	1,045.00	1,875.00	830.00	1,045.00	1,875.00	0.00%
2" Compound Meter	830.00	1,890.00	2,720.00	830.00	1,890.00	2,720.00	0.00%
3" Turbine Meter	1,045.00	1,670.00	2,715.00	1,045.00	1,670.00	2,715.00	0.00%
3" Compound Meter	1,165.00	2,545.00	3,710.00	1,165.00	2,545.00	3,710.00	0.00%
4" Turbine Meter	1,490.00	2,670.00	4,160.00	1,490.00	2,670.00	4,160.00	0.00%
4" Compound Meter	1,670.00	3,645.00	5,315.00	1,670.00	3,645.00	5,315.00	0.00%
6" Turbine Meter	2,210.00	5,025.00	7,235.00	2,210.00	5,025.00	7,235.00	0.00%
6" Compound Meter	2,330.00	6,920.00	9,250.00	2,330.00	6,920.00	9,250.00	0.00%
8" and Larger Meters	Cost	Cost	Cost	Cost	Cost	Cost	

Water Utility of Greater Tonopah, Inc.
 Test Year Ended December 31, 2011
 Typical Bill Analysis

Schedule H-4
 Page 1 of 5

Rate Schedule: 5/8" x 3/4" Meters and 3/4 " meters All Classes

Monthly Consumption	Present Bill	Proposed Bill	Percent Increase
-	\$ 22.55	\$ 108.00	378.94%
1,000	23.20	110.50	376.31%
2,000	24.29	114.00	369.26%
3,000	25.39	117.50	362.82%
4,000	26.48	121.00	356.91%
5,000	27.58	124.50	351.46%
6,000	29.17	129.00	342.29%
7,000	37.47	159.00	324.34%
8,000	40.36	168.00	316.25%
9,000	43.25	177.00	309.25%
10,000	46.14	186.00	303.12%
15,000	95.14	256.00	169.08%
20,000	133.90	336.00	150.93%
25,000	157.30	431.00	174.00%
50,000	295.80	1,031.00	248.55%
75,000	434.30	1,631.00	275.55%
100,000	572.80	2,231.00	289.49%
125,000	711.30	2,831.00	298.00%
150,000	849.80	3,431.00	303.74%
175,000	988.30	4,031.00	307.87%
200,000	1,126.80	4,631.00	310.99%

Water Utility of Greater Tonopah, Inc.
Test Year Ended December 31, 2011
Typical Bill Analysis

Schedule H-4
Page 2 of 5

Rate Schedule: 1" Meters

All Classes

Monthly Consumption		Present Bill	Proposed Bill	Percent Increase
-	\$	56.38	\$ 270.00	378.89%
1,000		57.03	272.50	377.83%
2,000		58.12	276.00	374.85%
3,000		59.22	279.50	371.98%
4,000		60.31	283.00	369.22%
5,000		61.41	286.50	366.56%
6,000		63.00	291.00	361.93%
7,000		64.59	321.00	397.01%
8,000		74.19	330.00	344.80%
9,000		77.08	339.00	339.80%
10,000		79.97	348.00	335.16%
15,000		128.97	418.00	224.11%
20,000		167.73	498.00	196.91%
25,000		191.13	593.00	210.26%
50,000		329.63	1,193.00	261.92%
75,000		468.13	1,793.00	283.01%
100,000		606.63	2,393.00	294.47%
125,000		745.13	2,993.00	301.67%
150,000		883.63	3,593.00	306.62%
175,000		1,022.13	4,193.00	310.22%
200,000		1,160.63	4,793.00	312.97%

Water Utility of Greater Tonopah, Inc.
 Test Year Ended December 31, 2011
 Typical Bill Analysis

Schedule H-4
 Page 3 of 5

Rate Schedule: 1.5" Meters

All Classes

Monthly Consumption		Present Bill		Proposed Bill	Percent Increase
-	\$	112.75	\$	540.00	378.94%
1,000		113.40		542.50	378.40%
2,000		114.49		546.00	376.88%
3,000		115.59		549.50	375.40%
4,000		116.68		553.00	373.94%
5,000		117.78		556.50	372.50%
6,000		119.37		561.00	369.98%
7,000		120.96		591.00	388.61%
8,000		130.56		600.00	359.56%
9,000		133.45		609.00	356.35%
10,000		136.34		618.00	353.28%
15,000		185.34		688.00	271.21%
20,000		224.10		768.00	242.70%
25,000		247.50		863.00	248.69%
50,000		386.00		1,463.00	279.02%
75,000		524.50		2,063.00	293.33%
100,000		663.00		2,663.00	301.66%
125,000		801.50		3,263.00	307.11%
150,000		940.00		3,863.00	310.96%
175,000		1,078.50		4,463.00	313.82%
200,000		1,217.00		5,063.00	316.02%

Water Utility of Greater Tonopah, Inc.
Test Year Ended December 31, 2011
Typical Bill Analysis

Schedule H-4
Page 4 of 5

Rate Schedule: 2" Meters

All Classes

Monthly Consumption		Present Bill	Proposed Bill	Percent Increase
-	\$	180.40	\$ 864.00	378.94%
1,000		181.05	866.50	378.60%
2,000		182.14	870.00	377.65%
3,000		183.24	873.50	376.70%
4,000		184.33	877.00	375.77%
5,000		185.43	880.50	374.85%
6,000		187.02	885.00	373.22%
7,000		188.61	915.00	385.14%
8,000		198.21	924.00	366.17%
9,000		201.10	933.00	363.95%
10,000		203.99	942.00	361.79%
15,000		252.99	1,012.00	300.02%
20,000		291.75	1,092.00	274.29%
25,000		315.15	1,187.00	276.65%
50,000		453.65	1,787.00	293.92%
75,000		592.15	2,387.00	303.11%
100,000		730.65	2,987.00	308.81%
125,000		869.15	3,587.00	312.70%
150,000		1,007.65	4,187.00	315.52%
175,000		1,146.15	4,787.00	317.66%
200,000		1,284.65	5,387.00	319.34%

Water Utility of Greater Tonopah, Inc.
Test Year Ended December 31, 2011
Typical Bill Analysis

Schedule H-4
Page 5 of 5

Rate Schedule: 3" Meters All Classes

Monthly Consumption		Present Bill		Proposed Bill	Percent Increase
-	\$	360.80	\$	1,728.00	378.94%
1,000		361.45		1,730.50	378.77%
2,000		362.54		1,734.00	378.29%
3,000		363.64		1,737.50	377.81%
4,000		364.73		1,741.00	377.34%
5,000		365.83		1,744.50	376.86%
6,000		367.42		1,749.00	376.03%
7,000		369.01		1,779.00	382.11%
8,000		378.61		1,788.00	372.25%
9,000		381.50		1,797.00	371.04%
10,000		384.39		1,806.00	369.84%
15,000		433.39		1,876.00	332.87%
20,000		472.15		1,956.00	314.28%
25,000		495.55		2,051.00	313.88%
50,000		634.05		2,651.00	318.11%
75,000		772.55		3,251.00	320.81%
100,000		911.05		3,851.00	322.70%
125,000		1,049.55		4,451.00	324.09%
150,000		1,188.05		5,051.00	325.15%
175,000		1,326.55		5,651.00	325.99%
200,000		1,465.05		6,251.00	326.67%

Rate Schedule: 5/8" Residential

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
				No.	% of Total	Amount	% of Total
0		112	-	112	3.08%	-	0.00%
1	1,000	313	156,500	425	11.69%	156,500	0.54%
1,001	2,000	248	372,000	673	18.50%	528,500	1.83%
2,001	3,000	293	732,500	966	26.56%	1,261,000	4.36%
3,001	4,000	335	1,172,500	1,301	35.77%	2,433,500	8.41%
4,001	5,000	341	1,534,500	1,642	45.15%	3,968,000	13.72%
5,001	6,000	301	1,655,500	1,943	53.42%	5,623,500	19.44%
6,001	7,000	252	1,638,000	2,195	60.35%	7,261,500	25.10%
7,001	8,000	196	1,470,000	2,391	65.74%	8,731,500	30.19%
8,001	9,000	156	1,326,000	2,547	70.03%	10,057,500	34.77%
9,001	10,000	151	1,434,500	2,698	74.18%	11,492,000	39.73%
10,001	11,000	141	1,480,500	2,839	78.06%	12,972,500	44.85%
11,001	12,000	94	1,081,000	2,933	80.64%	14,053,500	48.59%
12,001	13,000	96	1,200,000	3,029	83.28%	15,253,500	52.73%
13,001	14,000	70	945,000	3,099	85.21%	16,198,500	56.00%
14,001	15,000	63	913,500	3,162	86.94%	17,112,000	59.16%
15,001	16,000	68	1,054,000	3,230	88.81%	18,166,000	62.80%
16,001	17,000	43	709,500	3,273	89.99%	18,875,500	65.26%
17,001	18,000	32	560,000	3,305	90.87%	19,435,500	67.19%
18,001	19,000	30	555,000	3,335	91.70%	19,990,500	69.11%
19,001	20,000	30	585,000	3,365	92.52%	20,575,500	71.13%
20,001	21,000	32	656,000	3,397	93.40%	21,231,500	73.40%
21,001	22,000	29	623,500	3,426	94.20%	21,855,000	75.56%
22,001	23,000	19	427,500	3,445	94.72%	22,282,500	77.03%
23,001	24,000	20	470,000	3,465	95.27%	22,752,500	78.66%
24,001	25,000	25	612,500	3,490	95.96%	23,365,000	80.78%
25,001	26,000	15	382,500	3,505	96.37%	23,747,500	82.10%
26,001	27,000	15	397,500	3,520	96.78%	24,145,000	83.47%
27,001	28,000	15	412,500	3,535	97.20%	24,557,500	84.90%
28,001	29,000	12	342,000	3,547	97.53%	24,899,500	86.08%
29,001	30,000	9	265,500	3,556	97.77%	25,165,000	87.00%
30,001	31,000	7	213,500	3,563	97.97%	25,378,500	87.74%
31,001	32,000	7	220,500	3,570	98.16%	25,599,000	88.50%
32,001	33,000	7	227,500	3,577	98.35%	25,826,500	89.29%
33,001	34,000	6	201,000	3,583	98.52%	26,027,500	89.98%
34,001	35,000	5	172,500	3,588	98.65%	26,200,000	90.58%
35,001	36,000	8	284,000	3,596	98.87%	26,484,000	91.56%
36,001	37,000	7	255,500	3,603	99.07%	26,739,500	92.44%
37,001	38,000	3	112,500	3,606	99.15%	26,852,000	92.83%
38,001	39,000	1	38,500	3,607	99.18%	26,890,500	92.97%
39,001	40,000	4	158,000	3,611	99.29%	27,048,500	93.51%
40,001	41,000	3	121,500	3,614	99.37%	27,170,000	93.93%
41,001	42,000	4	166,000	3,618	99.48%	27,336,000	94.51%
42,001	43,000	-	-	3,618	99.48%	27,336,000	94.51%
43,001	44,000	5	217,500	3,623	99.62%	27,553,500	95.26%
44,001	45,000	2	89,000	3,625	99.67%	27,642,500	95.57%
45,001	46,000	-	-	3,625	99.67%	27,642,500	95.57%
46,001	47,000	2	93,000	3,627	99.73%	27,735,500	95.89%
47,001	48,000	1	47,500	3,628	99.75%	27,783,000	96.05%
48,001	49,000	-	-	3,628	99.75%	27,783,000	96.05%
49,001	50,000	-	-	3,628	99.75%	27,783,000	96.05%
50,001	51,000	3	151,500	3,631	99.84%	27,934,500	96.58%
51,001	52,000	2	103,000	3,633	99.89%	28,037,500	96.93%
52,001	53,000	-	-	3,633	99.89%	28,037,500	96.93%
53,001	54,000	1	53,500	3,634	99.92%	28,091,000	97.12%
65,001	66,000	1	65,500	3,635	99.95%	28,156,500	97.34%
82,001	83,000	1	82,500	3,636	99.97%	28,239,000	97.63%
686,180	686,180	1	686,180	3,637	100.00%	28,925,180	100.00%
				3,637	100.00%	28,925,180	100.00%
Totals		3,637	28,925,180	3,637		28,925,180	

Average No. of Customers: 304

Average Consumption: 7,953

Median Consumption: 5,000

Rate Schedule: 3/4" Residential

Block	Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
			No.	% of Total	Amount	% of Total
0	1	-	1	2.17%	-	0.00%
1 1,000	3	1,500	4	8.70%	1,500	0.36%
1,001 2,000	2	3,000	6	13.04%	4,500	1.09%
2,001 3,000	5	12,500	11	23.91%	17,000	4.11%
3,001 4,000	7	24,500	18	39.13%	41,500	10.04%
4,001 5,000	3	13,500	21	45.65%	55,000	13.30%
5,001 6,000	2	11,000	23	50.00%	66,000	15.96%
6,001 7,000	1	6,500	24	52.17%	72,500	17.53%
7,001 8,000	3	22,500	27	58.70%	95,000	22.97%
8,001 9,000	4	34,000	31	67.39%	129,000	31.20%
9,001 10,000	-	-	31	67.39%	129,000	31.20%
10,001 11,000	3	31,500	34	73.91%	160,500	38.81%
11,001 12,000	1	11,500	35	76.09%	172,000	41.60%
12,001 13,000	4	50,000	39	84.78%	222,000	53.69%
13,001 14,000	-	-	39	84.78%	222,000	53.69%
14,001 15,000	1	14,500	40	86.96%	236,500	57.19%
19,001 20,000	1	19,500	41	89.13%	256,000	61.91%
24,001 25,000	1	24,500	42	91.30%	280,500	67.84%
30,001 31,000	2	61,000	44	95.65%	341,500	82.59%
35,001 36,000	1	35,500	45	97.83%	377,000	91.17%
36,001 37,000	1	36,500	46	100.00%	413,500	100.00%
Totals	46	413,500	46		413,500	

Average No. of Customers: 4

Average Consumption: 8,989

Median Consumption: 5,500

Rate Schedule: 1" Residential

Block	Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
			No.	% of Total	Amount	% of Total
0	-	-	-	0.00%	-	0.00%
1	1,000	5,000	10	11.49%	5,000	0.42%
1,001	2,000	1,500	11	12.64%	6,500	0.55%
2,001	3,000	27,500	22	25.29%	34,000	2.85%
3,001	4,000	24,500	29	33.33%	58,500	4.91%
4,001	5,000	18,000	33	37.93%	76,500	6.42%
5,001	6,000	11,000	35	40.23%	87,500	7.34%
6,001	7,000	39,000	41	47.13%	126,500	10.61%
7,001	8,000	60,000	49	56.32%	186,500	15.64%
8,001	9,000	85,000	59	67.82%	271,500	22.77%
9,001	10,000	19,000	61	70.11%	290,500	24.36%
10,001	11,000	52,500	66	75.86%	343,000	28.76%
11,001	12,000	34,500	69	79.31%	377,500	31.66%
12,001	13,000	37,500	72	82.76%	415,000	34.80%
13,001	14,000	13,500	73	83.91%	428,500	35.93%
14,001	15,000	29,000	75	86.21%	457,500	38.37%
15,001	16,000	15,500	76	87.36%	473,000	39.67%
16,001	17,000	16,500	77	88.51%	489,500	41.05%
17,001	18,000	17,500	78	89.66%	507,000	42.52%
18,001	19,000	-	78	89.66%	507,000	42.52%
19,001	20,000	19,500	79	90.80%	526,500	44.15%
20,001	21,000	20,500	80	91.95%	547,000	45.87%
46,001	47,000	46,500	81	93.10%	593,500	49.77%
48,001	49,000	48,500	82	94.25%	642,000	53.84%
83,001	84,000	83,500	83	95.40%	725,500	60.84%
96,001	97,000	96,500	84	96.55%	822,000	68.93%
118,960	118,960	118,960	85	97.70%	940,960	78.91%
125,280	125,280	125,280	86	98.85%	1,066,240	89.42%
126,220	126,220	126,220	87	100.00%	1,192,460	100.00%
Totals	87	1,192,460	87		1,192,460	

Average No. of Customers: 8

Average Consumption: 13,706

Median Consumption: 7,000

Rate Schedule: 1.5" Residential

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
				No.	% of Total	Amount	% of Total
0		7	-	7	36.84%	-	0.00%
1	1,000	-	-	7	36.84%	-	0.00%
1,001	2,000	1	1,500	8	42.11%	1,500	2.59%
2,001	3,000	9	22,500	17	89.47%	24,000	41.38%
8,001	9,000	1	8,500	18	94.74%	32,500	56.03%
25,001	26,000	1	25,500	19	100.00%	58,000	100.00%
Totals		19	58,000	19		58,000	

Average No. of Customers: 2

Average Consumption: 3,053

Median Consumption: 2,000

Rate Schedule: 5/8" Commercial

Block	Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
			No.	% of Total	Amount	% of Total
0	-	-	-	0.00%	-	0.00%
1 1,000	1	500	1	4.17%	500	0.17%
1,001 2,000	1	1,500	2	8.33%	2,000	0.70%
2,001 3,000	3	7,500	5	20.83%	9,500	3.32%
3,001 4,000	1	3,500	6	25.00%	13,000	4.55%
4,001 5,000	1	4,500	7	29.17%	17,500	6.12%
5,001 6,000	2	11,000	9	37.50%	28,500	9.97%
6,001 7,000	1	6,500	10	41.67%	35,000	12.24%
7,001 8,000	1	7,500	11	45.83%	42,500	14.86%
8,001 9,000	3	25,500	14	58.33%	68,000	23.78%
9,001 10,000	1	9,500	15	62.50%	77,500	27.10%
10,001 11,000	-	-	15	62.50%	77,500	27.10%
11,001 12,000	-	-	15	62.50%	77,500	27.10%
12,001 13,000	1	12,500	16	66.67%	90,000	31.47%
15,001 16,000	1	15,500	17	70.83%	105,500	36.89%
16,001 17,000	-	-	17	70.83%	105,500	36.89%
17,001 18,000	1	17,500	18	75.00%	123,000	43.01%
18,001 19,000	1	18,500	19	79.17%	141,500	49.48%
23,001 24,000	1	23,500	20	83.33%	165,000	57.69%
28,001 29,000	1	28,500	21	87.50%	193,500	67.66%
29,001 30,000	1	29,500	22	91.67%	223,000	77.97%
30,001 31,000	1	30,500	23	95.83%	253,500	88.64%
31,001 32,000	-	-	23	95.83%	253,500	88.64%
32,001 33,000	1	32,500	24	100.00%	286,000	100.00%
			24	100.00%	286,000	100.00%
Totals	24	286,000	24		286,000	

Average No. of Customers: 2

Average Con 92,000 11,917
96,000

Median Consumption: 8,500

Rate Schedule: 1" Commercial

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
				No.	% of Total	Amount	% of Total
5,001	6,000	1	5,500	1	4.17%	5,500	1.92%
6,001	7,000	2	13,000	3	12.50%	18,500	6.47%
7,001	8,000	3	22,500	6	25.00%	41,000	14.34%
8,001	9,000	2	17,000	8	33.33%	58,000	20.28%
9,001	10,000	2	19,000	10	41.67%	77,000	26.92%
10,001	11,000	3	31,500	13	54.17%	108,500	37.94%
11,001	12,000	1	11,500	14	58.33%	120,000	41.96%
12,001	13,000	2	25,000	16	66.67%	145,000	50.70%
13,001	14,000	5	67,500	21	87.50%	212,500	74.30%
16,001	17,000	1	16,500	22	91.67%	229,000	80.07%
24,001	25,000	1	24,500	23	95.83%	253,500	88.64%
32,001	33,000	1	32,500	24	100.00%	286,000	100.00%
Totals		24	286,000	24		286,000	

Average No. of Customers: 2

Average Consumption: 11,917

Median Consumption: 10,500

Rate Schedule: 2nd Irrigation

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
				No.	% of Total	Amount	% of Total
0		1	-	1	4.17%	-	0.00%
9,001	10,000	1	9,500	2	8.33%	9,500	0.23%
17,001	18,000	1	17,500	3	12.50%	27,000	0.66%
18,001	19,000	1	18,500	4	16.67%	45,500	1.11%
22,001	23,000	2	45,000	6	25.00%	90,500	2.20%
23,001	24,000	1	23,500	7	29.17%	114,000	2.77%
24,001	25,000	1	24,500	8	33.33%	138,500	3.36%
29,001	30,000	1	29,500	9	37.50%	168,000	4.08%
55,001	56,000	1	55,500	10	41.67%	223,500	5.43%
67,001	68,000	1	67,500	11	45.83%	291,000	7.07%
75,001	76,000	1	75,500	12	50.00%	366,500	8.90%
79,001	80,000	1	79,500	13	54.17%	446,000	10.84%
83,001	84,000	1	83,500	14	58.33%	529,500	12.86%
105,600	105,600	1	105,600	15	62.50%	635,100	15.43%
122,000	122,000	1	122,000	16	66.67%	757,100	18.39%
220,100	220,100	1	220,100	17	70.83%	977,200	23.74%
313,200	313,200	1	313,200	18	75.00%	1,290,400	31.35%
370,400	370,400	1	370,400	19	79.17%	1,660,800	40.35%
395,600	395,600	1	395,600	20	83.33%	2,056,400	49.96%
410,800	410,800	1	410,800	21	87.50%	2,467,200	59.94%
462,500	462,500	1	462,500	22	91.67%	2,929,700	71.17%
549,300	549,300	1	549,300	23	95.83%	3,479,000	84.52%
637,200	637,200	1	637,200	24	100.00%	4,116,200	100.00%
Totals		24	4,116,200	24		4,116,200	

Average No. of Customers: 2

Average Consumption: 171,508

Median Consumption: 76,000

Rate Schedule: 3" Irrigation

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
				No.	% of Total	Amount	% of Total
0		-	-	-	0.00%	-	0.00%
1,001	2,000	2	3,000	2	16.67%	3,000	1.34%
12,001	13,000	1	12,500	3	25.00%	15,500	6.92%
15,001	16,000	1	15,500	4	33.33%	31,000	13.84%
18,001	19,000	2	37,000	6	50.00%	68,000	30.36%
22,001	23,000	2	45,000	8	66.67%	113,000	50.45%
25,001	26,000	1	25,500	9	75.00%	138,500	61.83%
28,001	29,000	3	85,500	12	100.00%	224,000	100.00%
			-				
			-				
Totals		12	224,000	12		224,000	

Average No. of Customers: 1

Average Consumption: 18,667

Median Consumption: 18,500

Rate Schedule: 2" Construction

Block	Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
			No.	% of Total	Amount	% of Total
0	1.6	-	2	24.24%	-	0.00%
1 1,000	1	500	3	39.39%	500	1.33%
1,001 2,000	1	1,500	4	54.55%	2,000	5.33%
7,001 8,000	1	7,500	5	69.70%	9,500	25.33%
10,001 11,000	1	10,500	6	84.85%	20,000	53.33%
17,001 18,000	1	17,500	7	100.00%	37,500	100.00%
Totals	6.6	37,500	7		37,500	

Average No. of Customers: 1

Average Consumption: 5,682

Median Consumption: 1,000

Please Note:

The Monthly Minimum in this category is \$180.40, however only 6 of the bills were for the entire month, while 1 of the bills was for about 60% of the month, resulting in a zero usage bill for .6 months.

WEST VALLEY
CONSOLIDATED

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Computation of Increase in Gross Revenue Requirement

Schedule A-1

Line No.	DESCRIPTION	[A]	[B]	[C] ORIGINAL COST	[D] FAIR VALUE
1	Adjusted Rate Base			\$ 5,165,271	\$ 5,165,271
2					
3	Adjusted Operating Income (Loss)			\$ (402,976)	\$ (402,976)
4					
5	Current Rate of Return (Line 3 / Line1)			-7.80%	-7.80%
6					
7	Required Operating Income (Line 9 * Line1)			\$ 524,275	\$ 524,275
8					
9	Required Rate of Return			10.15%	10.15%
10					
11	Operating Income Deficiency (Line 7 - Line 3)			\$ 927,251	\$ 927,251
12					
13	Gross Revenue Conversion Factor			1.642495	1.642495
14					
15	Increase in Gross Revenue Requirements			\$ 1,523,005	\$ 1,523,005
16					
17					
18	Customer	Present	Proposed	Dollar	Percent
19	Classification	Rates	Rates	Increase	Increase
20					
21	Residential	\$ 3,438,377	\$ 4,525,577	\$ 1,087,200	31.62%
22	Commercial	804,349	902,993	98,644	12.26%
23	Irrigation	1,081,928	1,504,962	423,034	39.10%
24	Construction	21,393	32,416	11,023	N/A
25					
26	Total of Water Revenues	\$ 5,346,048	\$ 6,965,948	\$ 1,619,901	30.30%
27					
28	Miscellaneous Revenues	154,573	154,573	-	0.00%
29					
30	Total Operating Revenues	\$ 5,500,621	\$ 7,120,521	\$ 1,619,901	29.45%
31					
32	Total Adjusted Revenues (Schedule C-1)	\$ 5,596,191	\$ 7,120,521	\$ 1,524,330 *	27.24%
33					
34	*The increse shown on line 32 does not match exactly with that shown on line 15 because an effort was made to keep				
35	the rates to round numbers.				
36					

Supporting Schedules:

B-1

C-1

C-3

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Summary of Results of Operations

Schedule A-2

Line No.	Description	Prior Years Ended		Test Year		Projected Year	
		12/31/2009	12/31/2010	Actual 12/31/2011	Adjusted 12/31/2011	Present Rates 12/31/2012	Proposed Rates 12/31/2012
1	Gross Revenues	\$ 3,774,515	\$ 4,580,757	\$ 5,634,693	\$ 5,596,191	\$ 5,596,191	\$ 7,119,196
2							
3	Revenue Deductions and						
4	Operating Expenses	3,904,004	4,431,586	5,644,371	5,999,167	5,999,167	6,611,011
5							
6	Operating Income	\$ (129,489)	\$ 149,171	\$ (9,678)	\$ (402,976)	\$ (402,976)	\$ 508,185
7							
8	Other Income and Deductions	241,605	(23,988,374)	(14,347)	(14,347)	(14,347)	(14,347)
9							
10	Interest Expense	(212,508)	(226,467)	(247,941)	(247,941)	(247,941)	(247,941)
11							
12	Net Income	\$ (100,392)	\$ (24,065,670)	\$ (271,966)	\$ (665,264)	\$ (665,264)	\$ 245,897
13							
14	Common Shares	1,000	1,000	1,000	1,000	1,000	1,000
15							
16	Earned Per Average						
17	Common Share	(100.39)	(24,065.67)	(271.97)	(665.26)	(665.26)	245.90
18							
19	Dividends Per						
20	Common Share	-	-	-	-	-	-
21							
22	Payout Ratio	-	-	-	-	-	-
23							
24	Return on Average						
25	Invested Capital	-0.32%	-70.93%	-1.45%	-3.74%	-7.53%	2.78%
26							
27	Return on Year End						
28	Capital	-0.21%	-123.31%	-1.52%	-3.76%	-3.76%	1.39%
29							
30	Return on Average						
31	Common Equity	-0.34%	-80.62%	-1.86%	-4.79%	-9.58%	3.54%
32							
33	Return on Year End						
34	Common Equity	-0.23%	-157.25%	-1.96%	-4.79%	-4.79%	1.77%
35							
36	Times Bond Interest Earned						
37	Before Income Taxes						
38							
39	Times Total Interest and						
40	Preferred Dividends Earned						
41	After Income Taxes						
42							
43							
44							

Supporting Schedules:
E-2
C-1
F-1

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Summary of Capital Structure

Schedule A-3

Line No.	Description	Prior Years Ended		Test Year	Projected Year
		12/31/2009	12/31/2010	12/31/2011	12/31/2012
1	Short-Term Debt	\$ 230,025	\$ 214,401	\$ 227,203	\$ 241,284
2					
3	Long-Term Debt	3,715,312	3,997,669	3,785,016	3,543,732
4					
5	Total Debt	\$ 3,945,337	\$ 4,212,070	\$ 4,012,219	\$ 3,785,016
6					
7	Preferred Stock	-	-	-	-
8					
9	Common Equity	44,394,278	15,304,549	13,895,497	13,895,497
10					
11	Total Capital	\$ 48,339,615	\$ 19,516,619	\$ 17,907,716	\$ 17,680,513
12					
13	Capitalization Ratios:				
14					
15	Short-Term Debt	0.48%	1.10%	1.27%	1.36%
16					
17	Long-Term Debt	7.69%	20.48%	21.14%	20.04%
18					
19	Total Debt	8.16%	21.58%	22.40%	21.41%
20					
21	Preferred Stock	0.00%	0.00%	0.00%	0.00%
22					
23	Common Equity	91.84%	78.42%	77.60%	78.59%
24					
25	Total Capital	100.00%	100.00%	100.00%	100.00%
26					
27	Weighted Cost of				
28	Short-Term Debt	0.08%	0.08%	0.08%	0.08%
29					
30	Weighted Cost of				
31	Long-Term Debt	1.25%	1.25%	1.25%	1.25%
32					
33	Weighted Cost of				
34	Senior Debt	0.00%	0.00%	0.00%	0.00%
35					
36					

Supporting Schedules:

E-1
D-1

Global Water - West Valley Consolidation

Schedule A-4

Test Year Ended December 31, 2011

Constructure Expenditures and Gross Utility Plant Placed in Service

Line No.			Construction Expenditures	Net Plant Placed In Service	Gross Utility Plant In Service
1	Prior Year Ended	12/31/2009	\$ 4,396,791	\$ 5,788,132	\$ 59,290,479
2					
3	Prior Year Ended	12/31/2010	1,551,979	626,019	59,916,498
4					
5	Test Year Ended	12/31/2011	408,998	1,774,482	61,690,980
6					
7	Projected Year Ended	12/31/2012	-	779,353	62,470,333
8					
9					
10					
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36					

Supporting Schedules:

F-3

E-5

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Summary Statements of Cash Flows

Schedule A-5

Line No.		Prior Years Ended		Test Year	Projected Year	
		12/31/2009	12/31/2010		Present Rates 12/31/2012	Proposed Rates 12/31/2012
1						
2	Cash Flows from Operating Activities:					
3	Net income (loss)	\$ (100,392)	\$ (24,065,670)	\$ (271,966)	\$ (665,264)	\$ 245,897
4	Adjustments to reconcile net income to net					
5	cash provided by operating activities:					
6	Depreciation	1,849,226	1,812,075	2,864,138	3,259,001	3,259,001
7	Loss on disposal of fixed and intangible assets	8,979	(18,947)	23,106	-	-
8	Amortization of deferred debt issuance costs	-	477	432	432	432
9	Goodwill impairment	-	23,984,905	-	-	-
10	Provision for doubtful accounts receivable	55,050	(18,224)	47,549	47,549	47,549
11	Deferred income tax (benefit) expense	(1,533,800)	(2,802,775)	(171,852)	(440,902)	131,885
12	Changes in assets and liabilities:					
13	Accounts receivable	8,880	(77,328)	29,895	29,895	29,895
14	Accrued revenue	(21,692)	(54,134)	(117,043)	(116,243)	(147,879)
15	Other assets	(1,735)	(17,127)	(19,734)	(19,734)	(19,734)
16	Due to related party	30,732	-	-	-	-
17	Accounts payable and other current liabilities	93,290	91,666	(34,743)	(34,743)	(34,743)
18	Total Cash Flows from Operations	388,537	(1,165,080)	2,349,783	2,059,991	3,512,303
19						
20	Cash Flows From Investing Activities:					
21	Capital expenditures	(2,964,270)	(1,418,154)	(2,312,383)	(779,353)	(779,353)
22	(Deposits) withdrawals of restricted cash	(62,788)	(80,132)	(58,228)	-	-
23	Total Cash Flows from Investing	(3,027,058)	(1,498,285)	(2,370,611)	(779,353)	(779,353)
24						
25	Cash Flows From Financing Activities:					
26	Capital contributions (return of capital), net	1,683,330	2,259,576	(1,167,059)	(1,016,830)	(2,469,143)
27	Loan borrowings (WIFA)	1,024,920	483,740	1,053,694	-	-
28	Loan repayments (WIFA)	(138,623)	(217,007)	(228,371)	(228,371)	(228,371)
29	Debt issuance costs paid	(8,690)	-	-	-	-
30	Advances in aid of construction	235,678	359,090	398,000	-	-
31	Refunds of advances for construction	(158,094)	(222,034)	(35,437)	(35,437)	(35,437)
32	Total Cash Flows from Financing	2,638,521	2,663,366	20,828	(1,280,638)	(2,732,950)
33						
34	Net Increase (Decrease) in Cash	\$ (1)	\$ (0)	\$ (0)	\$ -	\$ -
35	Cash at Beginning of Period	293	292	292	292	292
36	Ending Cash Balance	\$ 292	\$ 292	\$ 292	\$ 292	\$ 292
37						
38						
39						
40						
41						
42						
43	Supporting Schedules:					
44	E-3					
45	F-2					

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Summary of Fair Value Rate Base

Schedule B-1

Line No.		Original Cost Rate Base
1	Plant in Service	\$ 62,470,333
2	Less: Accumulated Depreciation	(12,655,484)
3		
4	Net Plant in Service	\$ 49,814,849
5		
6	<u>LESS:</u>	
7	Net CIAC	1,883,503
8	Advances in Aid of Construction (AIAC)	41,641,410
9	Customer Deposits	460,642
10	Deferred Income Tax Credits	1,299,796
11		
12	<u>ADD:</u>	
13	Unamortized Finance Charges	-
14	Deferred Tax Assets	635,773
15	Working Capital	-
16	Utility Plant Acquisition Adjustment	-
17		
18	Original Cost Rate Base	<u>\$ 5,165,271</u>
19		
20		
21		
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35	<u>Supporting Schedules:</u>	<u>Recap Schedules:</u>
36	B-2	A-1
37	B-3	
38	E-1	
39	B-5	
40		

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Original Cost Rate Base Pro Forma Adjustments

Schedule B-2

Line No.	Description	(A) Actual End of Test Year	(B) ADJ #1 B-2.1	(C) ADJ #2 B-2.2a	(D) ADJ #3 B-2.2b	(E) ADJ #4	(F) Adjusted End of Test Year
1	303 Land and Land Rights	\$ 355,760	\$ -	\$ -	\$ -	\$ -	\$ 355,760
2	304 Structures and Improvements	1,124,587	-	-	-	-	1,124,587
3	307 Wells and Springs	2,275,111	-	-	-	-	2,275,111
4	309 Supply Mains	46,790	-	-	-	-	46,790
5	310 Power Generation Equipment	69,245	-	-	-	-	69,245
6	311 Pumping Equipment	10,548,964	-	-	-	-	10,548,964
7	320 Water Treatment Equipment	6,563,353	-	-	-	-	6,563,353
8	330 Distribution Reservoirs and Standpipes	5,617,558	-	-	-	-	5,617,558
9	331 Transmission and Distribution Mains	23,111,837	-	-	-	-	23,111,837
10	333 Services	3,359,409	-	-	-	-	3,359,409
11	334 Meters and Meter Installations	1,654,757	-	-	-	-	1,654,757
12	335 Hydrants	2,060,930	-	-	-	-	2,060,930
13	336 Backflow Prevention Devices	25,242	-	-	-	-	25,242
14	338 Other Plant and Miscellaneous Equipment	187,644	-	-	-	-	187,644
15	340 Office Furniture and Equipment	50,956	-	-	-	-	50,956
16	341 Transportation Equipment	319,350	-	-	-	-	319,350
17	343 Tools, Shop and Garage Equipment	97,910	-	-	-	-	97,910
18	344 Laboratory Equipment	43,261	-	-	-	-	43,261
19	345 Power Operated Equipment	62,345	-	-	-	-	62,345
20	346 Communication Equipment	807,191	-	-	-	-	807,191
21	347 Miscellaneous Equipment	32,610	-	-	-	-	32,610
22	348 Other Tangible Plant	3,273,418	779,353	-	-	-	4,052,771
23	390 Office Furniture	2,753	-	-	-	-	2,753
24	Total Plant in Service	\$ 61,680,980	\$ 779,353	\$ -	\$ -	\$ -	\$ 62,470,333
25	Less: Accumulated Depreciation	(12,655,484)	-	-	-	-	(12,655,484)
26	Net Plant in Service (L59 - L 60)	\$ 49,035,496	\$ 779,353	\$ -	\$ -	\$ -	\$ 49,814,849
27							
28	LESS:						
29	Net Contributions in Aid of Construction (CIAC)	\$ -	\$ -	\$ (2,109,071)	\$ (4,046,521)	\$ -	\$ 1,883,503
30	Advances in Aid of Construction (AIAC)	8,039,095	-	-	-	-	41,641,410
31	Customer Meter Deposits	41,641,410	-	-	-	-	460,642
32	Deferred Income Tax Credits	460,642	-	-	-	-	1,299,796
33		1,299,796	-	-	-	-	
34							
35	ADD:						
36	Unamortized Finance Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37	Deferred Tax Assets	-	-	-	-	-	-
38	Meter deposits	591,356	-	-	-	-	591,356
39	Deferred gain	1,516	-	-	-	-	1,516
40	Bad debt	23,194	-	-	-	-	23,194
41	Deferred compensation	19,707	-	-	-	-	19,707
42	CIAC	2,381,534	-	(815,979)	(1,565,557)	-	0
43	Working Capital	-	-	-	-	-	-
44	Utility Plant Acquisition Adjustment	-	-	-	-	-	-
45							
46	Original Cost Rate Base	\$ 611,860	\$ 779,353	\$ 1,293,094	\$ 2,480,964	\$ -	\$ 5,165,271
47							
48							

Supporting Schedules:
E-1

Recap Schedules:
B-1

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Rate Base Adjustment #1
Post Test Year CapEx

Schedule B-2.1

Line No.	Company Name	Project ID	Total 2012
1			
2	Valencia Water Company	Bales Fill Line	\$ 78,750
3		Buena Vista Fill Line	203,702
4		Pima Road Waterline	182,563
5		WVR SCADA Command Station Improvements	136,029
6		SVWDC Optimization	71,526
7	Valencia Water Company Total		\$ 672,571
8			
9	Water Utility of Greater Tonopah	West Phoenix 6 Electrical Upgrades	\$ 3,076
10		West Phoenix 6 Fluoride	8,625
11		WPE 6 Tank and Well Replacement	95,082
12	Water Utility of Greater Tonopah Total		\$ 106,782
13			
14			
15		Total	\$ 779,353
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Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Rate Base Adjustments #2 and 3
Contributions in Aid of Construction

Schedule B-6

Line No.		Balance 12/31/2009	Balance 12/31/2010	Total 2011 Additions	Balance 12/31/2011	DTA Balance 12/31/2011
5	39007-00-00 <u>Contributions in Aid of Construction</u>					
6	618 Valencia Water Company	890,221	1,860,537	-	1,860,537	
7	630 Water Utility of Greater Tonopah	73,118	73,118	-	73,118	
8	634 Water Utility of Greater Buckeye	407,979	407,979	-	407,979	
9		<u>1,371,317</u>	<u>2,341,634</u>	<u>-</u>	<u>2,341,634</u>	
11	39012-00-00 <u>Contributions in Aid of Construction Amortization</u>					
12	618 Valencia Water Company	(125,472)	(208,772)	(63,825)	(272,596)	
13	630 Water Utility of Greater Tonopah	(10,324)	(11,502)	(2,151)	(13,653)	
14	634 Water Utility of Greater Buckeye	(91,795)	(146,277)	(25,605)	(171,882)	
15		<u>(227,591)</u>	<u>(366,551)</u>	<u>(91,580)</u>	<u>(458,131)</u>	
17	Total Net Traditional CIAC	<u>\$ 1,143,726</u>	<u>\$ 1,975,083</u>	<u>\$ (91,580)</u>	<u>\$ 1,883,503</u>	
21	39007-00-03 <u>Contributions in Aid of Construction - ICFA</u>					
22	618 Valencia Water Company	-	-	-	-	
23	630 Water Utility of Greater Tonopah	-	5,261,415	-	5,261,415	
24	634 Water Utility of Greater Buckeye	-	-	-	-	
25		<u>-</u>	<u>5,261,415</u>	<u>-</u>	<u>5,261,415</u>	
27	39012-00-03 <u>Less Amortization - ICFA</u>					
28	618 Valencia Water Company	-	-	-	-	
29	630 Water Utility of Greater Tonopah	-	(858,999)	(355,895)	(1,214,894)	
30	634 Water Utility of Greater Buckeye	-	-	-	-	
31		<u>-</u>	<u>(858,999)</u>	<u>(355,895)</u>	<u>(1,214,894)</u>	
33	Total ICFA CIAC - Plant in service	<u>\$ -</u>	<u>\$ 4,402,416</u>	<u>\$ (355,895)</u>	<u>\$ 4,046,521</u>	<u>\$ 1,565,557</u>
37	39007-00-05 <u>Contributions in Aid of Construction - ICFA Excess Capacity</u>					
38	618 Valencia Water Company	-	-	-	-	
39	630 Water Utility of Greater Tonopah	-	2,109,071	(83,281)	2,109,071	
40	634 Water Utility of Greater Buckeye	-	-	-	-	
41		<u>-</u>	<u>2,109,071</u>	<u>(83,281)</u>	<u>2,109,071</u>	<u>\$ 815,978</u>
44	Total CIAC	<u>\$ 1,143,726</u>	<u>\$ 8,486,570</u>	<u>\$ (530,756)</u>	<u>\$ 8,039,095</u>	<u>\$ 2,381,534</u>

Global Water - West Valley Consolidation

Schedule B-3

Test Year Ended December 31, 2011

Pro forma adjustments to gross plant in service and accumulated depreciation for the RCND rate base

Line

No.

1 The Company did not make pro forma adjustments to gross plant in service and accumulated depreciation for RCND rate base

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30 Supporting Schedules

31 B-4

Recap Schedules

B-1

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Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Adjustments to RCND Calculaton

Schedule B-4

Line
No.

1 The Company did not conduct a Reconstruction Cost New Study.

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35 Supporting Schedules

36 RCND Study

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Recap Schedules

B-3

Line
No.

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2 The Company is not requesting a working capital allowance.

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Supporting Schedules
E-1

Recap Schedules
B-1

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Adjusted Test Year Income Statement

Schedule C-1

Line No.	DESCRIPTION	[A] Actual Test Year	[B] Pro Forma Adjustments	[C] Adjusted Test Year	[D] Proposed Rate Increase	[E] Adjusted With Rate Increase
1	Operating Revenues					
2						
3	461 Metered Water Revenue	\$ 4,095,866	\$ 1,345,752	\$ 5,441,618	\$ 1,523,005	\$ 6,964,623
4	460 Unmetered Water Revenue	1,384,254	(1,384,254)	-	-	-
5	474 Other Water Revenues	154,573	-	154,573	-	154,573
6	Total Operating Revenues	5,634,693	(38,502)	5,596,191	1,523,005	7,119,196
7						
8	Operating Expenses		-		-	
9						
10	601 Salary and Wages - Employees	1,077,852	-	1,077,852	-	1,077,852
11	610 Purchased Water	52,582	-	52,582	-	52,582
12	615 Purchased Power	406,417	107,735	514,152	-	514,152
13	618 Chemicals	49,006	535	49,541	-	49,541
14	620 Materials and Supplies	96,757	-	96,757	-	96,757
15	621 Office Supplies and Expense	71,914	-	71,914	-	71,914
16	630 Outside Services	594,164	-	594,164	-	594,164
17	635 Contractual Services - Testing	22,932	-	22,932	-	22,932
18	636 Contractual Services - Other	-	-	-	-	-
19	641 Rental of Building/Real Property	50,225	-	50,225	-	50,225
20	650 Transportation Expenses	103,598	-	103,598	-	103,598
21	657 Insurance - General Liability	37,535	-	37,535	-	37,535
22	659 Insurance - Other	7,238	-	7,238	-	7,238
23	666 Regulatory Commission Expense - Rate Case	21,333	20,247	41,580	-	41,580
24	670 Bad Debt Expense	47,549	(325)	47,224	12,852	60,076
25	675 Miscellaneous Expenses	103,253	(3,267)	99,986	-	99,986
26	403 Depreciation Expense	3,311,614	38,968	3,350,582	-	3,350,582
27	403 Depreciation Expense - CIAC Amortization	(447,476)	355,895	(91,581)	-	(91,581)
28	408 Taxes Other Than Income	18,587	-	18,587	-	18,587
29	408.11 Taxes Other Than Income - Property Taxes	191,145	104,055	295,200	26,205	321,405
30	409 Income Taxes	(171,854)	(269,048)	(440,902)	572,787	131,885
31	Total Operating Expenses	5,644,371	354,796	5,999,167	611,844	6,611,011
32						
33	Operating Income / (Loss)	(9,678)	(393,298)	(402,976)	911,161	508,185
34						
35	OTHER INCOME / (EXPENSE)					
36	421 Non-Utility Income	-	-	-	-	-
37	426 Miscellaneous Non-Utility Expenses	(14,347)	-	(14,347)	-	(14,347)
38	427 Interest Expense	(247,941)	-	(247,941)	-	(247,941)
39	Total Other Income / (Expense)	(262,288)	-	(262,288)	-	(262,288)
40						
41	NET INCOME / (LOSS)	\$ (271,966)	\$ (393,298)	\$ (665,264)	\$ 911,161	\$ 245,897
42						
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Supporting Schedules:

E-2

C-2

Recap Schedules:

A-1

Line	DESCRIPTION	Actual Total Year	ADJ #1 C-2.1	ADJ #2 C-2.2	ADJ #3 C-2.3	ADJ #4 C-2.4	ADJ #5 C-2.5	ADJ #6 C-2.6	ADJ #7 C-2.7	ADJ #8 C-2.8	ADJ #9 C-2.9	ADJ #10 C-2.10	ADJ #11 C-2.11	ADJ #12 C-2.12	ADJ #13 C-2.13	ADJ #14 C-2.14	ADJ #15 C-2.15	ADJ #16 C-2.16	ADJ #17 C-2.17	ADJ #18 C-2.18	ADJ #19 C-2.19	ADJ #20 C-2.20	ADJ #21 C-2.21	ADJ #22 C-2.22	ADJ #23 C-2.23	ADJ #24 C-2.24	ADJ #25 C-2.25	ADJ #26 C-2.26	ADJ #27 C-2.27	ADJ #28 C-2.28	ADJ #29 C-2.29	ADJ #30 C-2.30	ADJ #31 C-2.31	ADJ #32 C-2.32	ADJ #33 C-2.33	ADJ #34 C-2.34	ADJ #35 C-2.35	ADJ #36 C-2.36	ADJ #37 C-2.37	ADJ #38 C-2.38	ADJ #39 C-2.39	ADJ #40 C-2.40	ADJ #41 C-2.41	ADJ #42 C-2.42	ADJ #43 C-2.43	ADJ #44 C-2.44	ADJ #45 C-2.45	ADJ #46 C-2.46	ADJ #47 C-2.47	ADJ #48 C-2.48	ADJ #49 C-2.49	ADJ #50 C-2.50	ADJ #51 C-2.51	ADJ #52 C-2.52	ADJ #53 C-2.53	ADJ #54 C-2.54	ADJ #55 C-2.55	ADJ #56 C-2.56	ADJ #57 C-2.57	ADJ #58 C-2.58	ADJ #59 C-2.59	ADJ #60 C-2.60	ADJ #61 C-2.61	ADJ #62 C-2.62	ADJ #63 C-2.63	ADJ #64 C-2.64	ADJ #65 C-2.65	ADJ #66 C-2.66	ADJ #67 C-2.67	ADJ #68 C-2.68	ADJ #69 C-2.69	ADJ #70 C-2.70	ADJ #71 C-2.71	ADJ #72 C-2.72	ADJ #73 C-2.73	ADJ #74 C-2.74	ADJ #75 C-2.75	ADJ #76 C-2.76	ADJ #77 C-2.77	ADJ #78 C-2.78	ADJ #79 C-2.79	ADJ #80 C-2.80	ADJ #81 C-2.81	ADJ #82 C-2.82	ADJ #83 C-2.83	ADJ #84 C-2.84	ADJ #85 C-2.85	ADJ #86 C-2.86	ADJ #87 C-2.87	ADJ #88 C-2.88	ADJ #89 C-2.89	ADJ #90 C-2.90	ADJ #91 C-2.91	ADJ #92 C-2.92	ADJ #93 C-2.93	ADJ #94 C-2.94	ADJ #95 C-2.95	ADJ #96 C-2.96	ADJ #97 C-2.97	ADJ #98 C-2.98	ADJ #99 C-2.99	ADJ #100 C-2.100	ADJ #101 C-2.101	ADJ #102 C-2.102	ADJ #103 C-2.103	ADJ #104 C-2.104	ADJ #105 C-2.105	ADJ #106 C-2.106	ADJ #107 C-2.107	ADJ #108 C-2.108	ADJ #109 C-2.109	ADJ #110 C-2.110	ADJ #111 C-2.111	ADJ #112 C-2.112	ADJ #113 C-2.113	ADJ #114 C-2.114	ADJ #115 C-2.115	ADJ #116 C-2.116	ADJ #117 C-2.117	ADJ #118 C-2.118	ADJ #119 C-2.119	ADJ #120 C-2.120	ADJ #121 C-2.121	ADJ #122 C-2.122	ADJ #123 C-2.123	ADJ #124 C-2.124	ADJ #125 C-2.125	ADJ #126 C-2.126	ADJ #127 C-2.127	ADJ #128 C-2.128	ADJ #129 C-2.129	ADJ #130 C-2.130	ADJ #131 C-2.131	ADJ #132 C-2.132	ADJ #133 C-2.133	ADJ #134 C-2.134	ADJ #135 C-2.135	ADJ #136 C-2.136	ADJ #137 C-2.137	ADJ #138 C-2.138	ADJ #139 C-2.139	ADJ #140 C-2.140	ADJ #141 C-2.141	ADJ #142 C-2.142	ADJ #143 C-2.143	ADJ #144 C-2.144	ADJ #145 C-2.145	ADJ #146 C-2.146	ADJ #147 C-2.147	ADJ #148 C-2.148	ADJ #149 C-2.149	ADJ #150 C-2.150	ADJ #151 C-2.151	ADJ #152 C-2.152	ADJ #153 C-2.153	ADJ #154 C-2.154	ADJ #155 C-2.155	ADJ #156 C-2.156	ADJ #157 C-2.157	ADJ #158 C-2.158	ADJ #159 C-2.159	ADJ #160 C-2.160	ADJ #161 C-2.161	ADJ #162 C-2.162	ADJ #163 C-2.163	ADJ #164 C-2.164	ADJ #165 C-2.165	ADJ #166 C-2.166	ADJ #167 C-2.167	ADJ #168 C-2.168	ADJ #169 C-2.169	ADJ #170 C-2.170	ADJ #171 C-2.171	ADJ #172 C-2.172	ADJ #173 C-2.173	ADJ #174 C-2.174	ADJ #175 C-2.175	ADJ #176 C-2.176	ADJ #177 C-2.177	ADJ #178 C-2.178	ADJ #179 C-2.179	ADJ #180 C-2.180	ADJ #181 C-2.181	ADJ #182 C-2.182	ADJ #183 C-2.183	ADJ #184 C-2.184	ADJ #185 C-2.185	ADJ #186 C-2.186	ADJ #187 C-2.187	ADJ #188 C-2.188	ADJ #189 C-2.189	ADJ #190 C-2.190	ADJ #191 C-2.191	ADJ #192 C-2.192	ADJ #193 C-2.193	ADJ #194 C-2.194	ADJ #195 C-2.195	ADJ #196 C-2.196	ADJ #197 C-2.197	ADJ #198 C-2.198	ADJ #199 C-2.199	ADJ #200 C-2.200	ADJ #201 C-2.201	ADJ #202 C-2.202	ADJ #203 C-2.203	ADJ #204 C-2.204	ADJ #205 C-2.205	ADJ #206 C-2.206	ADJ #207 C-2.207	ADJ #208 C-2.208	ADJ #209 C-2.209	ADJ #210 C-2.210	ADJ #211 C-2.211	ADJ #212 C-2.212	ADJ #213 C-2.213	ADJ #214 C-2.214</
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Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Income Statement Adjustment 1
2008 Rate Case Costs Amortization Schedule

Schedule C-2.1

Line

No.

1	Company ID	Company	Revenue Increase/Decrease	Percent
2		202 Palo Verde Utilities Co.	\$ 6,063,392.00	40.00%
3		602 Santa Cruz Water Company	\$ 1,542,323.00	40.00%
4		618 Valencia Water Company	\$ 1,473,012.00	14.00%
5		622 Willow Valley Water Company	\$ 428,047.00	4.00%
6		630 Water Utility of Greater Tonopah	\$ 24,283.00	1.00%
7		634 Water Utility of Greater Buckeye	\$ 77,259.000	1.00%
8			\$ 9,608,316.00	100.00%

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11	Acct 28090	Total Rate Case Expense	\$ 400,000.00	
12		Number of Years for Amortization	3	
13		Period Amortization Start	8/31/2010	
14		Period Amortization End	8/31/2013	
15		Monthly Amortization Expense	\$ 11,111.11	

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Amortization Expense by Company							
Period Ended	Palo Verde Utilities Co.	Santa Cruz Water Company	Valencia Water Company	Willow Valley Water Company	Water Utility of Greater Tonopah	Water Utility of Greater Buckeye	
18							
19	1/31/2010	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	2/28/2010	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	3/31/2010	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	4/30/2010	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	5/31/2010	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	6/30/2010	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	7/31/2010	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	8/31/2010	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
27	9/30/2010	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
28	10/31/2010	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
29	11/30/2010	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
30	12/31/2010	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
31	1/31/2011	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
32	2/28/2011	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
33	3/31/2011	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
34	4/30/2011	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
35	5/31/2011	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
36	6/30/2011	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
37	7/31/2011	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
38	8/31/2011	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
39	9/30/2011	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
40	10/31/2011	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
41	11/30/2011	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
42	12/31/2011	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
43	1/31/2012	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
44	2/29/2012	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
45	3/31/2012	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
46	4/30/2012	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
47	5/31/2012	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
48	6/30/2012	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
49	7/31/2012	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
50	8/31/2012	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
51	9/30/2012	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
52	10/31/2012	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
53	11/30/2012	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
54	12/31/2012	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
55	1/31/2013	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
56	2/28/2013	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
57	3/31/2013	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
58	4/30/2013	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
59	5/31/2013	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
60	6/30/2013	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
61	7/31/2013	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
62	8/31/2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63							

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Income Statement Adjustment #2
2011 Rate Case Costs

Schedule C-2.2

Line
No.

Company ID	Company	Adjusted Credits @ 12/31/2011	Percent
202	Palo Verde Utilities Co.	15,831	39.86%
602	Santa Cruz Water Company	16,015	40.32%
618	Valencia Water Company	5,343	13.45%
622	Willow Valley Water Company	1,502	3.78%
630	Water Utility of Greater Tonopah	324	0.82%
634	Water Utility of Greater Buckeye	627	1.58%
622	Water Utility of Northern Scottsdale	76	0.19%
		39,718	100.00%

Description	Total	Palo Verde Utilities Co.	Santa Cruz Water Company	Valencia Water Company	Willow Valley Water Company	Water Utility of Greater Tonopah	Water Utility of Greater Buckeye	Water Utility of Northern Scottsdale
Desert Mountain At \$	122,062.50	\$ 48,652.28	\$ 49,217.76	\$ 16,420.26	\$ 4,615.99	\$ 995.73	\$ 1,926.91	\$ 233.57
Insight Consulting, \$	216,000.00	\$ 86,094.37	\$ 87,095.02	\$ 29,057.05	\$ 8,168.39	\$ 1,762.02	\$ 3,409.84	\$ 413.31
Roshka Dewulf & P \$	370,302.78	\$ 147,597.14	\$ 149,312.63	\$ 49,814.39	\$ 14,003.59	\$ 3,020.75	\$ 5,845.71	\$ 708.57
Ullmann & Compar \$	78,808.75	\$ 31,411.99	\$ 31,777.08	\$ 10,801.62	\$ 2,980.28	\$ 642.88	\$ 1,244.10	\$ 150.80
Total	787,174.03	\$ 313,755.78	\$ 317,402.49	\$ 105,893.32	\$ 29,768.25	\$ 6,421.38	\$ 12,426.56	\$ 1,506.25
								\$ 787,174.03

20
21 Check \$

22
23 Amortization:

24 Year 1	\$ 262,391.34	\$ 104,585.26	\$ 105,800.83	\$ 35,297.77	\$ 9,922.75	\$ 2,140.46	\$ 4,142.19	\$ 502.08
25 Year 2	\$ 262,391.34	\$ 104,585.26	\$ 105,800.83	\$ 35,297.77	\$ 9,922.75	\$ 2,140.46	\$ 4,142.19	\$ 502.08
26 Year 3	\$ 262,391.34	\$ 104,585.26	\$ 105,800.83	\$ 35,297.77	\$ 9,922.75	\$ 2,140.46	\$ 4,142.19	\$ 502.08
27								
28	\$ 787,174.03	\$ 313,755.78	\$ 317,402.49	\$ 105,893.32	\$ 29,768.25	\$ 6,421.38	\$ 12,426.56	\$ 1,506.25

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Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Income Statement Adjustment 3
Low Income Relief Tariff

Schedule C-2.3

Line

No.

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Total 2011

Company	Description	Accrual
Palo Verde Utilities Co.	Balance LIRT Liability	(8,407.30)
Santa Cruz Water Company	Balance LIRT Liability	(8,295.10)
Valencia Water Company	Balance LIRT Liability	(2,761.00)
Willow Valley Water Company	Balance LIRT Liability	(841.50)
Water Utility of Greater Tonopah	Balance LIRT Liability	(171.60)
Water Utility of Greater Buckeye	Balance LIRT Liability	(334.40)
	Total	(20,810.90)
	Total West Valley	(3,267.00)

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Income Statement Adjustment 4
Annualize Revenue & Expense to reflect End-of-Test Year Customer Counts

Schedule C-2.4.1

No.		[A]	[B]	[C]	[D]	[E]
		Average No. of Customers Per Bill Count Sch. H-2 Col. A	Year-End Number of Customers	Average Additional Customers [B - A]	Average Bill	Additional Revenues at Present Rates
1						
2						
3						
4						
5	Class of Service					
6						
7	5/8" Residential, Greater Buckeye Division	560	567	7	41	\$ 290.29
8	3/4" Residential, Greater Buckeye Division	4	3	(1)	57	\$ (57.48)
9	1" Residential, Greater Buckeye Division	57	54	(3)	125	\$ (375.30)
10						
11	5/8" Commercial, Greater Buckeye Division	2	1	(1)	352	\$ (351.96)
12						
13	1" Irrigation Greater Buckeye Division	1	1	-	97	\$ -
14						
15	5/8" Residential Greater Tonopah	304	305	1	44.45	\$ 533.40
16	3/4" Residential Greater Tonopah	4	3	-1	46.35	\$ (556.20)
17	1" Residential Greater Tonopah	8	7	-1	108	\$ (1,296.00)
18	1.5" Residential Greater Tonopah	2	2	0	115.08	\$ -
19						
20	5/8" Commercial Greater Tonopah	2	2	0	65.85	\$ -
21	1" Commercial Greater Tonopah	2	2	0	99.77	\$ -
22	1.5" Commercial Greater Tonopah	0		0		\$ -
23	6" Commercial Greater Tonopah	0		0	0	\$ -
24						
25	5/8" Residential, Town Division	4945	5036	91	34.58	\$ 37,761.36
26	3/4" Residential, Town Division	25	27	2	31.33	\$ 751.92
27	1" Residential, Town Division	73	75	2	922.89	\$ 22,149.36
28	2" Residential, Town Division	12	13	1	576.05	\$ 6,912.60
29						
30	5/8" Commercial, Town Division	18	9	-9	70.98	\$ (7,665.84)
31	3/4" Commercial, Town Division	1	1	0	32.4	\$ -
32	1" Commercial, Town Division	6	2	-4	523.04	\$ (25,105.92)
33	1.5" Commercial, Town Division	11	10	-1	384.77	\$ (4,617.24)
34	2" Commercial, Town Division	54	39	-15	959.44	\$ (172,699.20)
35	3" Commercial, Town Division	1	1	0	1747.66	\$ -
36	4" Commercial, Town Division	0		0	0	\$ -
37	6" Commercial, Town Division	2	2	0	1840.65	\$ -
38						
39	5/8" Irrigation, TD	6	17	11	35.97	\$ 4,748.04
40	1" Irrigation, TD	25	29	4	126.48	\$ 6,071.04
41	1.5" Irrigation, TD	13	14	1	743.44	\$ 8,921.28
42	2" Irrigation, TD	50	65	15	1223.09	\$ 220,156.20
43	6" Irrigation, TD	2	2	0	1732.77	\$ -
44						
45	Total					\$ 95,570.35
46						
47						
48						
49						
50						

Global Water - West Valley Consolidation

Schedule C-2.4.2

Test Year Ended December 31, 2011

Income Statement Adjustment 4

Annualize Revenue & Expense to reflect End-of-Test Year Customer Counts

No.	Greater Buckeye					
	Class of Expense					
1		Cost per M gallons				
2	Pumping	\$	0.35			
3	Water Treatment		0.08			
4						
5		Change in	Average	Change in	Change in	Change in
6		Customers	Consumption	M Gallons	Pumping Cost	Treatment Cost
7	Residential	3	105	316	\$ 111.00	\$ 24.61
8	Commercial	(1)	329	-329	\$ (115.48)	\$ (25.60)
9	Irrigation	-	1,079	0	\$ -	\$ -
10						
11	Tonopah					
12	Class of Expense					
13		Cost per M gallons				
14	Pumping	\$	0.52			
15	Water Treatment	\$	0.30			
16						
17		Change in	Average	Change in	Change in	Change in
18		Customers	Consumption	M Gallons	Pumping Cost	Treatment Cost
19	Residential	-1	96	-96	\$ (49.79)	\$ (28.56)
20	Commercial	0	143	0	\$ -	\$ -
21	Irrigation	0	1,447	0	\$ -	\$ -
22						
23	Town Division					
24	Class of Expense					
25		Cost per M gallons				
26	Pumping	\$	0.56			
27	Water Treatment	\$	0.07			
28						
29		Change in	Average	Change in	Change in	Change in
30		Customers	Consumption	M Gallons	Pumping Cost	Treatment Cost
31	Residential	96	81	7739	\$ 4,307.41	\$ 564.90
32	Commercial	-29	1,090	-31604	\$ (17,590.65)	\$ (2.12)
33	Irrigation	31	1,500	46503	\$ 25,883.73	\$ 2.26
34						
35	Total				\$ 12,546.23	\$ 535.49

Global Water - West Valley Consolidation

Schedule C-2.5

Test Year Ended December 31, 2011

Income Statement Adjustment 5

Reduce 2011 revenue for the unbilled minimum charge earned prior to 2011 but recognized in 2011.

Line

No.

1	Company Code	Company	Account Type	Adjustment
2	618	Valencia	Residential	\$ 50,939
3	618	Valencia	Commercial	\$ 8,185
4	618	Valencia	Construction	\$ 891
5	618	Valencia	Irrigation	\$ 11,031
6	618	Valencia	Golf Course	\$ -
7	618	Valencia	Lake	\$ -
8			Total	\$ 71,047

9

10	Company Code	Company	Account Type	Adjustment
11	634	Buckeye	Residential	\$ 13,802
12	634	Buckeye	Commercial	\$ 39
13	634	Buckeye	Construction	\$ -
14	634	Buckeye	Irrigation	\$ 54
15	634	Buckeye	Golf Course	\$ -
16	634	Buckeye	Lake	\$ -
17			Total	\$ 13,894

18

19	Company Code	Company	Account Type	Adjustment
20	630	Tonopah	Residential	\$ 4,499
21	630	Tonopah	Commercial	\$ (322)
22	630	Tonopah	Construction	\$ 72
23	630	Tonopah	Irrigation	\$ 838
24	630	Tonopah	Golf Course	\$ -
25	630	Tonopah	Lake	\$ -
26			Total	\$ 5,087

27

28 \$ 90,028

29

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Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Income Statement Adjustment 6
Adjustment to Purchased Power Expense

Schedule C-2.6

Line No.		
1	615 Purchased Power (C-2, D:12)	\$ 406,417
2		
3	Future Purchased Power due to APS annual increases at a rate of 3.5%	
4	Valencia Water Company - Town Division	\$ 451,475
5	Valencia Greater Buckeye	27,674
6	Water Utility of Greater Tonopah	22,457
7		<u>\$ 501,606</u>
8		
9	Adjustment to Purchased Power	<u>\$ 95,189</u>
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Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Income Statement Adjustment 9
Adjust for depreciation of post test-year plant additions

Schedule C-2.9

Line
No.

1		
2	Post test-year plant additions (FY 2012) - see schedule B-2.1	\$ 779,353
3	Blended depreciation rate (in years)	20
4	Estimated additional depreciation expense	\$ 38,968
5		
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Global Water - West Valley Consolidation

Schedule C-2.11

Test Year Ended December 31, 2011

Income Statement Adjustment 11 & 14

Adjust Bad Debt Expense for Change in Revenue Levels

Line No.		
1	Bad Debt Expense - Test Year Actual (Sch C-2)	\$ 47,549
2	Actual Test Year Revenues (Sch C-2)	<u>5,634,693</u>
3	Bad Debt Expense Rate	0.8%
4		
5		
6	Adjusted Test Year Revenues (Sch C-2)	\$ 5,596,191
7	Bad Debt Expense Rate	0.8%
8	Expected Bad Debt Expense	<u>\$ 47,224</u>
9		
10	Adjustment to Bad Debt Expense Based on Adjusted Test Year Revenues	\$ (325)
11		
12		
13	Proposed Revenues (Sch C-2)	\$ 7,119,196
14	Bad Debt Expense Rate	0.8%
15	Expected Bad Debt Expense Based on Proposed Revenues	<u>\$ 60,076</u>
16		
17	Adjustment to Bad Debt Expense	\$ 12,852
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Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Income Statement Adjustments 12 & 17
Adjustment to Property Tax

Schedule C-2.12

Line No.	Test Year As Adjusted	Proposed
1	Adjusted Test Year Revenues	\$ 5,596,191
2	Weight Factor	2
3	Subtotal (Line 1 * Line 2)	11,192,382
4	Proposed Revenue Requirement	7,119,196
5	Subtotal (Line 4 + Line 5)	18,311,578
6	Number of Years	3
7	Three Year Average (Line 5 / Line 6)	6,103,859
8	Department of Revenue Multiplier	2
9	Revenue Base Value (Line 7 * Line 8)	12,207,718
10	Plus: 10% of CWIP -	288,743
11	Less: Net Book Value of Licensed Vehicles	43,247
12	Full Cash Value (Line 9 + Line 10 - Line 11)	12,453,214
13	Assessment Ratio	21.0%
14	Assessment Value (Line 12 * Line 13)	2,615,175
15	Composite Property Tax Rate	12.2900%
16		-
17	Test Year Adjusted Property Tax (Line 14 * Line 15)	\$ 295,200
18	Actual Test Year Property Tax Expense	191,145
19		
20	Test Year Adjustment (Line 16-Line 17)	\$ 104,055
21	Property Tax - Recommended Revenue (Line 14 * Line 15)	\$ 321,405
22	Test Year Adjusted Property Tax Expense (Line 17)	295,200
23	Increase in Property Tax Expense Due to Increase in Revenue Requirement	\$ 26,205
24		
25	Increase to Property Tax Expense	\$ 26,205
26	Increase in Revenue Requirement	1,523,005
27	Increase to Property Tax per Dollar Increase in Revenue (Line 19/Line 20)	1.720600%
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Global Water - West Valley Consolidation

Schedule C-2.14

Test Year Ended December 31, 2011

Income Statement Adjustments 14 & 18

Adjust Income Taxes to Reflect Adjusted and Proposed Income Taxes

Line No.		Adjusted Test Year Results	Proposed Revenue Results
1			
2	Operating Income Before Income Taxes	\$ (843,877)	\$ 640,070
3	Synchronized Interest	298,388	298,388
4	Arizona Taxable Income	\$ (1,142,266)	\$ 341,682
5			
6	Arizona Income Tax (6.968%)	\$ (79,593)	\$ 23,808
7			
8	Federal Income Before Taxes	\$ (1,142,266)	\$ 341,682
9	Less Arizona Income Taxes	(79,593)	23,808
10	Federal Taxable Income	\$ (1,062,673)	\$ 317,874
11			
12	Federal Income Tax (34% Tax Bracket)	\$ (361,309)	\$ 108,077
13			
14	Total Income Tax	\$ (440,902)	\$ 131,885
15			
16	Tax Rate	38.5989%	38.5989%
17			
18	Effective Income Tax Rates		
19	State	6.9680%	6.9680%
20	Federal	31.6309%	31.6309%
21			
22			
23	Test Year Income Taxes (Sch. C-2, Line 30)	\$ (171,854)	
24	Increase/(Decrease) to Income Taxes - Adjusted	\$ (269,048)	
25			
26	Test Year Income Taxes - Adjusted		\$ (440,902)
27			
28	Increase/(Decrease) to Proposed Income Taxes		\$ 572,787
29			
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Global Water - West Valley Consolidation

C-2.15

Test Year Ended December 31, 2011

Income Statement Adjustment 20

Adjustment to conform actual test year revenue to bill count revenue

Line No.		[A]
1		Revenue at 2011
2		<u>Rates (Sch H-1 column A)</u>
3	Metered Revenue Per Schedule H-1	\$ 5,346,048
4		
5		
6		Revenue at 2011
7		<u>Rates (Sch C-2)</u>
8	Metered Revenues (C-2, column A)	\$ 5,480,120
9	Adjustment #5 (C-2 column F)	(90,028)
10		-
11	Test year revenue Per Schedule C-2	\$ 5,390,092
12	Adjustment C-2.15	\$ (44,044) *
13		
14	Percent of Metered Revenue	-0.824%
15		
16	* These amounts represent the amounts by which test year revenues recorded in the general ledger	
17	differed from the bill count data. The amounts will be added to Schedule C-2 in order to avoid an	
18	unreconciled amount on Schedule H-1.	
19		
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Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Computation of Gross Conversion Factor

Schedule C-3

Line No.			Percentage of Incremental Gross Revenues
1	Revenue		100.0000%
2	Uncollectible Factor (L14)		0.5181%
3	Revenues (L1 - L2)		99.4819%
4	Combined Federal and State Income Tax		38.5989%
5	Subtotal (L3 - L4)		60.8830%
6	Revenue Conversion Factor (L1 / L5)		<u>1.642495</u>
7			
8			
9	<u>Calculation of Uncollectible Factor:</u>		
10	Revenue		100.0000%
11	Combined Federal and State Tax Rate (L23)		38.5989%
12	One Minus Combined Income Tax Rate (L10 - L11)		61.4011%
13	Uncollectible Rate		0.8439%
14	Uncollectible Factor (L12 x L13)		<u>0.5181%</u>
15			
16	<u>Calculation of Effective Tax Rate:</u>		
17	Arizona State Income Tax Rate	6.9680%	
18	Operating Income Before Taxes (Arizona Taxable Income)	100.0000%	
19	Arizona State Income Tax Rate	<u>6.9680%</u>	
20	Federal Taxable Income (L18 - L19)	93.0320%	
21	Applicable Federal Income Tax Rate	<u>34.0000%</u>	
22	Effective Federal Income Tax Rate (L20 x L21)	31.6309%	
23	Combined Federal and State Income Tax Rate (L17 +L22)		<u>38.5989%</u>
24			
25			
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32			

Supporting Schedules

Recap Schedules
A-1

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Summary Cost of Capital

Schedule D-1

Line No.	Description	End of Test Year - Actual		
		Dollar Amount	Percent of Total	Rate of Return
1				Weighted Return
2	Short-Term Debt	\$ 227,203	1.27%	6.02%
3				0.08%
4	Long-Term Debt	3,785,016	21.14%	5.78%
5				1.22%
6	Common Equity	\$13,895,497	77.60%	-1.96%
7				-1.52%
8	Totals	\$ 17,907,716	100.00%	-0.22%
9				
10				
11				
12				
13				
14				

	Description	End of Test Year - Proposed		
		Dollar Amount	Percent of Total	Rate of Return
				Weighted Cost
15	Short-Term Debt	\$ 227,203	1.30%	6.02%
16				0.08%
17	Long-Term Debt	3,785,016	21.61%	5.78%
18				1.25%
19	Common Equity	13,502,199	77.09%	11.44%
20				8.82%
21	Totals	\$ 17,514,418	100.00%	10.15%
22				
23				

	Description	End of Projected Year - Proposed Rates		
		Dollar Amount	Percent of Total	Rate of Return
				Weighted Cost
		\$ 241,284	1.33%	6.02%
				0.08%
		3,543,732	19.47%	5.78%
				1.12%
		14,413,360	79.20%	11.44%
				9.06%
	Totals	\$ 18,198,376	100.00%	10.27%

Supporting Schedules

D-2
D-3
D-4
E-1

Recap Schedules
A-3

Line No.		End of Test Year - Actual		
		Amount Outstanding	Annual Cost	Interest Rate
1	Long-Term Debt			
2	Greater Buckeye			
3	WIFA 920072-03	\$ 33,356	\$ 1,564	4.69%
4	WIFA 920103-06	76,278	5,072	6.65%
5	Stewart Title (Garcia)	11,746	940	8.00%
6	Valencia-Town			
7	5.810% WIFA 920024-99	\$ 29,281	1,701	5.810%
8	6.750% WIFA 920102-06	1,878,688	126,811	6.750%
9	4.200% WIFA 92A170-10	1,340,437	56,298	4.200%
10	WUGT			
11	6.650% WIFA 920104-06	\$ 356,055	23,678	6.650%
12	4.375% WIFA 920071-03	59,175	2,589	4.375%
13				
14	Totals	\$ 3,785,016	\$ 218,653	5.78%
15				
16	Short-Term Debt			
17	Greater Buckeye			
18	WIFA 920072-03	\$ 2,677	\$ 125	4.69%
19	WIFA 920103-06	5,108	340	6.65%
20	Stewart Title (Garcia)	5,101	408	8.00%
21	Valencia-Town			
22	5.810% WIFA 920024-99	\$ 3,849	224	5.810%
23	6.750% WIFA 920102-06	126,712	8,553	6.750%
24	4.200% WIFA 92A170-10	57,997	2,436	4.200%
25	WUGT			
26	6.650% WIFA 920104-06	20,834	1,385	6.650%
27	4.375% WIFA 920071-03	4,925	215	4.375%
28				
29	Totals	\$ 227,203	\$ 13,687	6.02%

Line No.		End of Test Year - Proposed			End of Projected Year - Proposed Rates		
		Amount Outstanding	Annual Cost	Interest Rate	Amount Outstanding	Annual Cost	Interest Rate
21	Long-Term Debt						
22	Greater Buckeye						
23	WIFA 920072-03	\$ 33,356	\$ 1,564	4.69%	\$ 30,551	\$ 1,432	4.69%
24	WIFA 920103-06	76,278	5,072	6.65%	70,820	4,710	6.65%
25	Stewart Title (Garcia)	11,746	940	8.00%	6,341	507	8.00%
26	Valencia-Town						
27	5.810% WIFA 920024-99	29,281	1,701	5.810%	25,203	1,464	5.810%
28	6.750% WIFA 920102-06	1,878,688	126,811	6.750%	1,743,037	117,655	6.750%
29	4.200% WIFA 92A170-10	1,340,437	56,298	4.200%	1,279,957	53,758	4.200%
30	WUGT						
31	6.650% WIFA 920104-06 Tonopah	356,055	23,678	6.650%	333,794	22,197	6.650%
32	4.375% WIFA 920071-03 Tonopah	59,175	2,589	4.375%	54,030	2,364	4.375%
33							
34	Totals	\$ 3,785,016	\$ 218,653	5.78%	\$ 3,543,732	\$ 204,088	5.76%
35							
36	Short-Term Debt						
37	Greater Buckeye						
38	WIFA 920072-03	\$ 2,677	\$ 125	4.69%	\$ 2,805	\$ 131	4.69%
39	WIFA 920103-06	5,108	340	6.65%	5,458	363	6.65%
40	Stewart Title (Garcia)	5,101	408	8.00%	5,405	432	8.00%
41	Valencia-Town						
42	5.810% WIFA 920024-99	3,849	224	5.810%	\$ 4,079	237	5.810%
43	6.750% WIFA 920102-06	126,712	8,553	6.750%	135,651	9,156	6.750%
44	4.200% WIFA 92A170-10	57,997	2,436	4.200%	60,480	2,540	4.200%
45	WUGT						
46	6.650% WIFA 920104-06	20,834	1,385	6.650%	\$ 22,261	1,480	6.650%
47	4.375% WIFA 920071-03	4,925	215	4.375%	5,145	225	4.375%
48							
49	Totals	\$ 227,203	\$ 13,687	6.02%	\$ 241,284	\$ 14,566	6.04%

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Cost of Preferred Stock

Schedule D-3

Line
No.

- 1 Schedule D-3 is not applicable as there is no preferred stock issued or
- 2 outstanding in any of the utilities involved in this rate case.
- 3
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Supporting Schedules
E-1

Recap Schedules
D-1

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Cost of Common Equity

Schedule D-4

Line
No.

- 1 The Company's rate application reflects a 11.44% return on common equity.
- 2 See the Direct Testimony of Matthew Rowell.
- 3
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Supporting Schedules
Special Studies

Recap Schedules
D-1

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Comparative Balance Sheets

Schedule E-1

Line No.		Test Year Ended 12/31/2011	Prior Year Ended 12/31/2010	Prior Year Ended 12/31/2009
1	<u>Assets</u>			
2				
3	131 Cash and cash equivalents	\$ 292	\$ 292	\$ 292
4	132 Special Deposits	377,965	320,223	240,133
5	141 Customer Accounts Receivable	404,627	474,017	373,247
6	143 Accumulated Provision for Uncollectible Accounts	(59,948)	(49,436)	(43,299)
7	151 Plant Material and Supplies	31,193	25,222	22,937
8	162 Prepayments	64,292	39,634	20,131
9	174 Miscellaneous Current and Accrued Assets	260,218	145,154	92,436
10	Total Current Assets	1,078,639	955,106	705,877
11				
12	101 Total Utility Plant in Service	61,690,980	59,916,498	59,290,479
13	105 Construction work-in-progress	2,887,427	4,252,911	3,326,951
14	108 Less: Accumulated Depreciation	(12,655,484)	(9,363,076)	(6,571,988)
15	Total Fixed Assets (Net)	51,922,923	54,806,333	56,045,442
16				
17	Deferred Debits			
18	114 Utility Plant Acquisition Adjustments	12,683,332	12,683,332	36,668,237
19	181 Unamortized Debt Discount & Expense	7,781	8,213	8,690
20	190 Accumulated Deferred Income Taxes	3,036,641	2,864,789	62,014
21	Total other assets	15,727,754	15,556,334	36,738,941
22				
23	Total Assets	\$ 68,729,316	\$ 71,317,773	\$ 93,490,260
24				
25	<u>Liabilities and Stockholders' Equity</u>			
26				
27	231 Accounts payable	\$ 297,710	\$ 658,196	\$ 933,680
28	232 Notes Payable	227,203	214,401	230,025
29	235 Customer Deposits	460,642	378,577	277,340
30	236 Accrued Taxes	96,544	91,362	80,471
31	237 Accrued Interest	57,608	42,451	30,572
32	241 Miscellaneous Current and Accrued Liabilities	202,661	851,860	490,320
33	253 Other Deferred Credits	25,930	13,291	82,428
34	Total Current Liabilities	1,368,298	2,250,138	2,124,836
35				
36	224 Other Long-Term Debt	3,785,016	3,997,669	3,715,312
37				
38	252 Advances for Construction	41,641,410	41,278,847	42,112,107
39	271 Contributions in Aid of Construction	9,712,120	9,712,120	1,371,318
40	272 Accumulated Amortization of CIAC	(1,673,025)	(1,225,550)	(227,591)
41	Total Deferred Credits and Other Liabilities	49,680,505	49,765,417	43,255,834
42				
43	Total Liabilities and Deferred Credits	54,833,819	56,013,224	49,095,982
44				
45	211 Other Paid-In Capital	46,337,629	47,474,716	52,498,776
46	215 Unappropriated Retained Earnings	(32,170,167)	(8,104,498)	(8,004,107)
47	215 Current year net income	(271,966)	(24,065,669)	(100,392)
48	Total Members' Equity	13,895,497	15,304,549	44,394,278
49				
50	Total Liabilities and Stockholders' Equity	\$ 68,729,316	\$ 71,317,773	\$ 93,490,260
51		\$ 0	\$ (0)	\$ 0

Supporting Schedules
E-5

Recap Schedules
A-3

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Comparative Income Statements

Schedule E-2

Line No.		Test Year Ended 12/31/2011	Prior Year Ended 12/31/2010	Prior Year Ended 12/31/2009
1	Operating Revenues			
2				
3	461 Metered Water Revenue	\$ 4,095,866	\$ 3,334,449	\$ 2,787,382
4	460 Unmetered Water Revenue	1,384,254	1,032,330	738,735
5	474 Other Water Revenues	154,573	213,978	248,398
6	Total Operating Revenues	5,634,693	4,580,757	3,774,515
7				
8	Operating Expenses			
9				
10	601 Salary and Wages - Employees	1,077,852	1,155,840	868,516
11	610 Purchased Water	52,582	50,350	52,384
12	615 Purchased Power	406,417	425,737	426,947
13	618 Chemicals	49,006	50,559	79,408
14	620 Materials and Supplies	96,757	69,037	30,563
15	621 Office Supplies and Expense	71,914	79,623	124,171
16	630 Outside Services	594,164	271,091	62,053
17	635 Contractual Services - Testing	22,932	25,006	53,960
18	636 Contractual Services - Other	-	-	-
19	641 Rental of Building/Real Property	50,225	9,594	61,442
20	650 Transportation Expenses	103,598	79,165	45,333
21	657 Insurance - General Liability	37,535	36,554	35,139
22	659 Insurance - Other	7,238	6,895	10,176
23	666 Regulatory Commission Expense - Rate Case	21,333	34,129	-
24	670 Bad Debt Expense	47,549	(18,224)	55,050
25	675 Miscellaneous Expenses	103,253	88,933	42,797
26	403 Depreciation Expense	3,311,614	2,807,065	1,899,008
27	403 Depreciation Expense - CIAC Amortization	(447,476)	(994,990)	(49,782)
28	408 Taxes Other Than Income	18,587	12,467	18,002
29	408.11 Taxes Other Than Income - Property Taxes	191,145	195,582	151,408
30	409 Income Taxes	(171,854)	47,173	(62,571)
31	Total Operating Expenses	5,644,371	4,431,586	3,904,004
32				
33	Operating Income / (Loss)	(9,678)	149,171	(129,489)
34				
35	OTHER INCOME / (EXPENSE)			
36	421 Non-Utility Income	-	-	241,605
37	426 Miscellaneous Non-Utility Expenses	(14,347)	(23,988,374)	-
38	427 Interest Expense	(247,941)	(226,467)	(212,508)
39	Total Other Income / (Expense)	(262,288)	(24,214,841)	29,097
40				
41	NET INCOME / (LOSS)	\$ (271,966)	\$ (24,065,670)	\$ (100,392)
42				

Supporting Schedules
E-6

Recap Schedules
A-2

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Comparative Statement of Changes in Financial Position

Schedule E-3

Line No.		Test Year Ended 12/31/2011	Prior Year Ended 12/31/2010	Prior Year Ended 12/31/2009
1	Cash Flows from Operating Activities:			
2	Net income (loss)	\$ (271,966)	\$ (24,065,670)	\$ (100,392)
3	Adjustments to reconcile net income to net cash provided by operating activities:			
4	Depreciation	2,864,138	1,812,075	1,849,226
5	Loss on disposal of fixed and intangible assets	23,106	(18,947)	8,979
6	Amortization of deferred debt issuance costs	432	477	
7	Goodwill impairment	-	23,984,905	
8	Provision for doubtful accounts receivable	47,549	(18,224)	55,050
9	Deferred income tax (benefit) expense	(171,852)	(2,802,775)	(1,533,800)
10	Changes in assets and liabilities:			
11	Accounts receivable	29,895	(77,328)	8,880
12	Accrued revenue	(117,043)	(54,134)	(21,692)
13	Other assets	(19,734)	(17,127)	(1,735)
14	Due to related party			30,732
15	Accounts payable and other current liabilities	(34,743)	91,666	93,290
16	Total Cash Flows from Operations	2,349,783	(1,165,080)	388,537
17				
18	Cash Flows From Investing Activities:			
19	Capital expenditures	(2,312,383)	(1,418,154)	(2,964,270)
20	(Deposits) withdrawals of restricted cash	(58,228)	(80,132)	(62,788)
21	Total Cash Flows from Investing	(2,370,611)	(1,498,285)	(3,027,058)
22				
23	Cash Flows From Financing Activities:			
24	Capital contributions (return of capital), net	(1,167,059)	2,259,576	1,683,330
25	Loan borrowings (WIFA)	1,053,694	483,740	1,024,920
26	Loan repayments (WIFA)	(228,371)	(217,007)	(138,623)
27	Debt issuance costs paid			(8,690)
28	Advances in aid of construction	398,000	359,090	235,678
29	Refunds of advances for construction	(35,437)	(222,034)	(158,094)
30	Total Cash Flows from Financing	20,828	2,663,366	2,638,521
31				
32	Net Increase (Decrease) in Cash	\$ (0)	\$ (0)	\$ (1)
33	Cash at Beginning of Period	292	292	293
34	Ending Cash Balance	\$ 292	\$ 292	\$ 292

Supporting Schedules

Recap Schedules

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Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Statement of Changes in Stockholders' Equity

Schedule E-4

Line No.		Common Stock		Additional Paid-In-Capital	Retained Earnings	Total
		Shares	Amount			
1						
2	Balance - December 31, 2008	-	\$ -	\$ 52,498,776	\$ (8,004,106)	\$ 44,494,670
3						
4	Net Income				(100,392)	(100,392)
5						
6	Dividends Paid				-	-
7						
8	Other/Reclass				-	-
9						
10	Balance - December 31, 2009	-	\$ -	\$ 52,498,776	\$ (8,104,498)	\$ 44,394,278
11						
12	Net Income				(24,065,668)	(24,065,668)
13						
14	Dividends Paid				-	-
15						
16	Other/Reclass			(5,024,060)	-	(5,024,060)
17						
18	Balance - December 31, 2010	-	\$ -	\$ 47,474,716	\$ (32,170,167)	\$ 15,304,549
19						
20	Net Income				(271,966)	(271,966)
21						
22	Dividends Paid				-	-
23						
24	Other/Reclass			(1,137,087)	-	(1,137,087)
25						
26	Balance - December 31, 2011	-	\$ -	\$ 46,337,629	\$ (32,442,132)	\$ 13,895,497
27						
28						
29						
30						
31						
32						

Supporting Schedules

Recap Schedules

Global Water - West Valley Consolidation

Schedule E-5

Test Year Ended December 31, 2011

Detail Plant in Service

Line No.		End of Prior Year 12/31/2010	Net Additions	End of Test Year 12/31/2011
1	Utility Plant in Service			
2	303 Land and Land Rights	\$ 244,981	\$ 110,779	\$ 355,760
3	304 Structures and Improvements	1,061,100	63,487	1,124,587
4	307 Wells and Springs	2,255,850	19,261	2,275,111
5	309 Supply Mains	-	46,790	46,790
6	310 Power Generation Equipment	27,602	41,643	69,245
7	311 Pumping Equipment	10,389,951	159,013	10,548,964
8	320 Water Treatment Equipment	6,551,478	11,875	6,563,353
9	330 Distribution Reservoirs and Standpipes	5,558,266	59,292	5,617,558
10	331 Transmission and Distribution Mains	22,687,636	424,201	23,111,837
11	333 Services	3,359,410	(1)	3,359,409
12	334 Meters and Meter Installations	1,608,565	46,192	1,654,757
13	335 Hydrants	2,060,930	(0)	2,060,930
14	336 Backflow Prevention Devices	24,000	1,242	25,242
15	339 Other Plant and Miscellaneous Equipment	20,708	166,936	187,644
16	340 Office Furniture and Equipment	50,956	-	50,956
17	341 Transportation Equipment	307,655	11,695	319,350
18	343 Tools, Shop and Garage Equipment	96,923	987	97,910
19	344 Laboratory Equipment	43,261	0	43,261
20	345 Power Operated Equipment	56,426	5,919	62,345
21	346 Communication Equipment	42,600	764,591	807,191
22	347 Miscellaneous Equipment	29,569	3,041	32,610
23	348 Other Tangible Plant	3,272,826	592	3,273,418
24	390 Office Furniture	165,806	(163,053)	2,753
25	Total Utility Plant in Service	<u>\$ 59,916,499</u>	<u>\$ 1,774,481</u>	<u>\$ 61,690,980</u>
26				
27	107 Construction Work in Progress	<u>\$ 4,252,911</u>	<u>\$ (1,365,484)</u>	<u>\$ 2,887,427</u>
28				
29	Total Plant	<u>\$ 64,169,410</u>	<u>\$ 408,997</u>	<u>\$ 64,578,407</u>
30				
31	Total Accum. Depreciation	<u>\$ (9,363,076)</u>	<u>\$ (3,292,408)</u>	<u>\$ (12,655,484)</u>
32				
33	Total Net Plant	<u>\$ 54,806,334</u>	<u>\$ (2,883,411)</u>	<u>\$ 51,922,923</u>

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37 Supporting SchedulesRecap Schedules

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E-1

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Global Water - West Valley Consolidation

Schedule E-6

Test Year Ended December 31, 2011

Comparative Departmental Statements of Operating Income

Line No.		Test Year Ended 12/31/2011	Prior Year Ended 12/31/2010	Prior Year Ended 12/31/2009
1	Operating Revenues			
2	Residential	\$ 3,472,758	\$ 2,842,061	\$ 2,442,117
3	Commercial	606,927	459,164	281,544
4	Construction	16,181	33,224	63,722
5	Irrigation	1,384,253	1,032,331	738,734
6				
7	Total Water Sales	\$ 5,480,120	\$ 4,366,779	\$ 3,526,117
8				
9	Miscellaneous	154,573	213,978	248,398
10				
11	Total Operating Revenues	\$ 5,634,693	\$ 4,580,757	\$ 3,774,515
12				
13	Operating Expenses			
14	Operations and Maintenance	\$ 1,278,230	\$ 1,269,313	\$ 1,145,729
15				
16	General and Administrative	\$ 1,464,125	\$ 1,094,976	\$ 802,210
17				
18	Depreciation	\$ 2,864,138	\$ 1,812,075	\$ 1,849,226
19				
20	Taxes			
21	Income Taxes	\$ (171,854)	\$ 47,173	\$ (62,571)
22	Property taxes	191,145	195,582	151,408
23	Other Taxes and Licenses	18,587	12,467	18,002
24	Utility Regulatory Assessment Fee	-	-	-
25				
26	Total Taxes	\$ 37,878	\$ 255,222	\$ 106,839
27				
28	Total Operating Expenses	\$ 5,644,371	\$ 4,431,586	\$ 3,904,004
29				
30	Operating Income/(Loss)	\$ (9,678)	\$ 149,171	\$ (129,489)

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Supporting Schedules

Recap Schedules
E-2

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Operating Statistics

Schedule E-7

Line No.		Test Year Ended 12/31/2011	Prior Year Ended 12/31/2010	Prior Year Ended 12/31/2009
1	Gallons Sold (in 1,000's)			
2	Total Residential	457,436	490,660	481,940
3	Total Commercial	48,821	70,423	58,083
4	Total Irrigation	186,975	203,794	210,999
5	Total Construction	48,227	4,726	16,836
6		741,459	769,603	767,858
7				
8	Average No. Customers (Sch. H-2)			
9	Total Residential	5,991	5,874	5,733
10	Total Commercial	98	66	62
11	Total Irrigation	100	136	132
12	Total Construction	5	7	11
13	Non-Potable	6,194	6,083	5,938
14				
15	Average Annual Gallons Per			
16	Residential Customer (in 1,000's)	76.35	83.53	84.06
17				
18	Average Annual Revenue Per			
19	Residential Customer	\$ 579.66	\$ 483.84	\$ 425.98
20				
21				
22	Average Per 1,000 Gallons Sold			
23	Pumping Expense	\$ 0.55	\$ 0.55	\$ 0.56
24	Water Treatment Expense	0.07	0.07	0.10
25				
26				
27				
28				
29				
30	<u>Supporting Schedules</u>			<u>Recap Schedules</u>
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Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Taxes Charged to Operations

Schedule E-8

Line No.		Test Year Ended 12/31/2011	Prior Year Ended 12/31/2010	Prior Year Ended 12/31/2009
1				
2	Federal Taxes			
3	Income	\$ (140,830)	\$ 38,657	\$ (51,275)
4	FICA (Employer's)	63,243	66,844	50,753
5	Unemployment	1,225	1,103	674
6	Total Federal Taxes	\$ (76,362)	\$ 106,604	\$ 151
7				
8				
9	State Taxes			
10	Income	(31,024)	8,516	(11,296)
11	Property	191,145	195,582	151,408
12	Other	18,587	12,467	18,002
13	Unemployment	9,138	6,100	1,724
14	Total State Taxes	\$ 187,847	\$ 222,664	\$ 159,838
15				
16	Local Taxes			
17				
18	Total Taxes to Operations	\$ 111,484	\$ 329,268	\$ 159,989
19				
20				
21				
22				
23	<u>Supporting Schedules</u>			<u>Recap Schedules</u>
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Line
No.

1 **Significant Accounting Policies** — The Company prepares its financial statements in accordance
2 with accounting principles generally accepted in the United States of America. Significant
3 accounting policies are as follows:
4

5 **Utility Plant** — Property, plant and equipment is stated at cost less accumulated depreciation
6 provided on a straight-line basis.
7

8 Depreciation rates for asset classes of utility property, plant and equipment are established by the
9 Commission. The cost of additions, including betterments and replacements of units of utility fixed
10 assets are charged to utility property, plant and equipment. When units of utility property are
11 replaced, renewed or retired, their cost plus removal or disposal costs, less salvage proceeds, is
12 charged to accumulated depreciation.
13

14 In addition to material costs, direct labor and personnel costs, and indirect construction overhead
15 costs may be capitalized. Interest incurred during the construction period is also capitalized as a
16 component of the cost of the constructed assets, which represents the cost of debt associated
17 with construction activity. Expenditures for maintenance and repairs are charged to expense.
18

19 **Revenue Recognition** — Water services revenues are recorded when service is rendered or water
20 is delivered to customers. However, in addition to the monthly basic service charge, the
21 determination and billing of water sales to individual customers is based on the reading of their
22 meters, which occurs on a systematic basis throughout the month. At the end of each reporting
23 period, amounts of water delivered to customers since the date of the last meter reading are
24 estimated and the corresponding accrued, but unbilled revenue is recorded.
25

26 Water connection fees are the fees associated with the application process to set up a customer
27 to receive utility service on an existing water meter. These fees are approved by the ACC through
28 the regulatory process and are set based on the costs incurred to establish services including the
29 application process, billing setup, initial meter reading and service transfer. Because the amounts
30 charged for water connection fees are set by our regulator and not negotiated in conjunction with
31 the pricing of ongoing water service, the connection fees represent the culmination of a separate
32 earnings process and are recognized when the service is provided.
33

34 Meter installation fees are the fees charged to the developer or builder associated with the
35 installation of a new water meter. Fees charged for meters installed within a service area
36 regulated by the ACC are refundable pursuant to a utility line extension agreement and properly
37 recorded as a liability. For a portion of our service area, meter installation fees are not refundable.
38 Because these fees are negotiated with the developer or builder independent of service that will
39 be provided to the end-user and represent the culmination of a separate earnings process, they
40 are recognized when the service is rendered. Accordingly, revenue for water meter sales is
41 recognized at the time the water meters are installed.
42

43 Wastewater service revenues are generally recognized when service is rendered. Wastewater
44 services are billed at a fixed monthly amount per connection, and recycled water services are
45 billed monthly based on volumetric fees.
46

47 **Advances and Contributions in Aid of Construction** — The Company has various agreements with
48 Developers and builders, whereby funds, water line extensions, or wastewater line extensions are
49 provided to us by the Developers and are considered refundable advances for construction. These
50 advances in aid of construction ("AIAC") are noninterest bearing and are subject to refund to the
51 Developers through annual payments that are computed as a percentage of the total annual gross
52 revenue earned from customers connected to utility services constructed under the agreement
53 over a specified period. Upon the expiration of the agreements, the remaining balance of the
54 advance becomes nonrefundable and at that time is considered CIAC. Contributions in aid of
55 construction are amortized as a reduction of depreciation expense over the estimated remaining
56 life of the related utility plant.

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Projected Income Statements - Present and Proposed

Schedule F-1

Line No.		Test Year Actual 12/31/2011	Present Rates Year Ended 12/31/2012	Adjustments	Proposed Rates Year Ended 12/31/2012
1	Operating Revenues	\$ 5,634,693	\$ 5,596,191	\$ 1,523,005	\$ 7,119,196
2					
3	Operating Expenses				
4					
5	601 Salary and Wages - Employees	\$ 1,077,852	\$ 1,077,852	\$ -	\$ 1,077,852
6	610 Purchased Water	52,582	52,582	-	52,582
7	615 Purchased Power	406,417	514,152	-	514,152
8	618 Chemicals	49,006	49,541	-	49,541
9	620 Materials and Supplies	96,757	96,757	-	96,757
10	621 Office Supplies and Expense	71,914	71,914	-	71,914
11	630 Outside Services	594,164	594,164	-	594,164
12	635 Contractual Services - Testing	22,932	22,932	-	22,932
13	636 Contractual Services - Other	-	-	-	-
14	641 Rental of Building/Real Property	50,225	50,225	-	50,225
15	650 Transportation Expenses	103,598	103,598	-	103,598
16	657 Insurance - General Liability	37,535	37,535	-	37,535
17	659 Insurance - Other	7,238	7,238	-	7,238
18	666 Regulatory Commission Expense -- Rate Case	21,333	41,580	-	41,580
19	670 Bad Debt Expense	47,549	47,224	12,852	60,076
20	675 Miscellaneous Expenses	103,253	99,986	-	99,986
21	403 Depreciation Expense	3,311,614	3,350,582	-	3,350,582
22	403 Depreciation Expense - CIAC Amortization	(447,476)	(91,581)	-	(91,581)
23	408 Taxes Other Than Income	18,587	18,587	-	18,587
24	408.11 Taxes Other Than Income - Property Taxes	191,145	295,200	26,205	321,405
25	409 Income Taxes	(171,854)	(440,902)	572,787	131,885
26	Total Operating Expenses	\$ 5,644,371	\$ 5,999,167	\$ 611,844	\$ 6,611,011
27					
28	Operating Income / (Loss)	\$ (9,678)	\$ (402,976)	\$ 911,161	\$ 508,185
29					
30	OTHER INCOME / (EXPENSE)				
31	421 Non-Utility Income	-	-	-	-
32	426 Miscellaneous Non-Utility Expenses	(14,347)	(14,347)	-	(14,347)
33	427 Interest Expense	(247,941)	(247,941)	-	(247,941)
34	Total Other Income / (Expense)	\$ (262,288)	\$ (262,288)	\$ -	\$ (262,288)
35					
36	NET INCOME / (LOSS)	\$ (271,966)	\$ (665,264)	\$ 911,161	\$ 245,897
37					

Supporting Schedules
E-2

Recap Schedules
A-2

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Projected Statements of Changes in Financial Position
Present and Proposed Rates

Schedule F-2

Line No.	Test Year 12/31/2011	Projected Year	
		Present Rates 12/31/2012	Proposed Rates 12/31/2012
1	<u>Source of Funds</u>		
2	Cash Flows from Operating Activities:		
3	Net income (loss)	\$ (271,966)	\$ (665,264) \$ 245,897
4	Adjustments to reconcile net income to net		
5	cash provided by operating activities:		
6	Depreciation	2,864,138	3,259,001 3,259,001
7	Loss on disposal of fixed and intangible assets	23,106	- -
8	Amortization of deferred debt issuance costs	432	432 432
9	Goodwill impairment	-	- -
10	Provision for doubtful accounts receivable	47,549	47,549 47,549
11	Deferred income tax (benefit) expense	(171,852)	(440,902) 131,885
12	Changes in assets and liabilities:		
13	Accounts receivable	29,895	29,895 29,895
14	Accrued revenue	(117,043)	(116,243) (147,879)
15	Other assets	(19,734)	(19,734) (19,734)
16	Due to related party	-	- -
17	Accounts payable and other current liabilities	(34,743)	(34,743) (34,743)
18	Total Cash Flows from Operations	2,349,783	2,059,991 3,512,303
19			
20	Cash Flows From Investing Activities:		
21	Capital expenditures	(2,312,383)	(779,353) (779,353)
22	(Deposits) withdrawals of restricted cash	(58,228)	- -
23	Total Cash Flows from Investing	(2,370,611)	(779,353) (779,353)
24			
25	Cash Flows From Financing Activities:		
26	Capital contributions (return of capital), net	(1,167,059)	(1,016,830) (2,469,143)
27	Loan borrowings (WIFA)	1,053,694	- -
28	Loan repayments (WIFA)	(228,371)	(228,371) (228,371)
29	Debt issuance costs paid	-	- -
30	Advances in aid of construction	398,000	- -
31	Refunds of advances for construction	(35,437)	(35,437) (35,437)
32	Total Cash Flows from Financing	20,828	(1,280,638) (2,732,950)
33			
34	Net Increase (Decrease) in Cash	\$ (0)	\$ - \$ -
35	Cash at Beginning of Period	292	292 292
36	Ending Cash Balance	\$ 292	\$ 292 \$ 292
37			

Supporting Schedules

E-3
F-3

Recap Schedules

A-5

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Projected Construction Requirements

Schedule F-3

Line No.	Property Classification	Through 12/31/2012	Through 12/31/2013	Through 12/31/2014
1				
2	Well Development	\$ 95,082	\$ -	\$ 100,000
3				
4	Water Distribution Centers	71,526	100,000	100,000
5			-	-
6	Treatment and/or Blending	8,625	300,000	-
7			-	-
8	Pipelines	465,016	500,000	250,000
9			-	-
10	SCADA	136,029	50,000	50,000
11			-	-
12	Other	3,076		
13				
14	Totals	\$ 779,353	\$ 950,000	\$ 500,000
15		(Sch B-2.1)		
16				
17				
18				

Supporting Schedules

Recap Schedules
F-2 & A-4

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Assumptions

Schedule F-4

Line
No.

1 Revenues and expenses were projected using the pro forma changes to the test year
2 ending December 31, 2011.

3

4 Construction forecasts are based on estimated plant requirements including
5 new facilities, the replacement of existing facilities, and the improvement and
6 maintenance of infrastructure necessary to ensure safe and reliable service.

7

8

9

10

11

12

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14

15

16

Supporting Schedules

Recap Schedules

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Cost of Service Summary - Present Rates

Schedule G-1

Line
No.

- 1 The Company did not prepare a cost of service study due to its proposal
- 2 of a conservation-oriented rate design which is not based on costs.
- 3
- 4
- 5
- 6
- 7
- 8
- 9
- 10
- 11
- 12
- 13

Supporting Schedules

H-1
G-4
G-3

Recap Schedules

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Cost of Service Summary - Proposed Rates

Schedule G-2

Line
No.

- 1 The Company did not prepare a cost of service study due to its proposal
- 2 of a conservation-oriented rate design which is not based on costs.
- 3
- 4
- 5
- 6
- 7
- 8
- 9

Supporting Schedules

H-1
G-4
G-3

Recap Schedules

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Rate Base Allocation to Classes of Service

Schedule G-3

Line
No.

- 1 The Company did not prepare a cost of service study due to its proposal
- 2 of a conservation-oriented rate design which is not based on costs.
- 3
- 4
- 5
- 6
- 7
- 8
- 9
- 10
- 11
- 12
- 13
- 14

Supporting Schedules
G-5
G-7

Recap Schedules
G-1 & G-2

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Expense Allocation to Classes of Service

Schedule G-4

Line
No.

- 1 The Company did not prepare a cost of service study due to its proposal
- 2 of a conservation-oriented rate design which is not based on costs.
- 3
- 4
- 5
- 6
- 7
- 8
- 9
- 10

Supporting Schedules

G-5

G-7

Recap Schedules

G-1 & G-2

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Distribution of Rate Base by Function

Schedule G-5

Line
No.

1	The Company did not prepare a cost of service study due to its proposal
2	of a conservation-oriented rate design which is not based on costs.
3	
4	
5	
6	
7	
8	
9	
10	
11	

Supporting Schedules

Recap Schedules
G-3

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Distribution of Expenses by Function

Schedule G-6

Line
No.

1	The Company did not prepare a cost of service study due to its proposal
2	of a conservation-oriented rate design which is not based on costs.
3	
4	
5	
6	
7	
8	
9	
10	
11	

Supporting Schedules

Recap Schedules
G-4

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Development of Allocation Factors

Schedule G-7

Line
No.

- 1 The Company did not prepare a cost of service study due to its proposal
- 2 of a conservation-oriented rate design which is not based on costs.
- 3
- 4
- 5
- 6
- 7
- 8
- 9
- 10
- 11
- 12
- 13

Supporting Schedules

Recap Schedules

G-4

G-3

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Classification - Present and Proposed Rates

Schedule H-1

Line No.	Customer Classification	[A] Revenue at Present Rates Sch. H-2 Col. E	[B] Proposed Rates Sch. H-2 Col. F	[C] Proposed Increase Amount	[D] %
1	Residential	\$ 3,438,377	\$ 4,525,577	\$ 1,087,200	31.6%
2	Commercial	\$ 804,349	902,993	98,644	12.3%
3	Irrigation	\$ 1,081,928	1,504,962	423,034	39.1%
4	Construction	\$ 21,393	32,416	11,023	N/A
5					
6	Total Water Revenues	<u>\$ 5,346,048</u>	<u>\$ 6,965,948</u>	<u>\$ 1,619,901</u>	30.3%
7					
8	Miscellaneous Revenues (Sch. C-1, L4)	<u>154,573</u>	<u>154,573</u>		
9					
10	Total Operating Revenues	<u>\$ 5,500,621</u>	<u>\$ 7,120,521</u>		
11					
12					
13					
14	Test Year Revenue (Schedule C-2)	\$ 5,634,693			
15	Less adjustment C-2.5	(90,028)			
16	Less Adjustment C-2.15	<u>(44,044)</u>			
17		5,500,621			
18					
19	Unreconciled Difference	\$ -			
		0.0000%			

Supporting Schedules
H-2

Recap Schedules
A-1

Line No.	Class of Service	Average Number of Customers	Average Consumption	[C]	[D]	[E]	Bill Count Water Revenues			[F]	[G]	[H]	
							Present Rates	Adjustments Sch. C-2.4	Adjusted Present Rates [C + D]				Proposed Rates
1	5/8" Residential	5,808	6,794	3,150,624	\$ 38,585	\$ 3,189,209	\$ 4,158,468	\$	969,259			30.39%	
2	3/4" Residential	32	6,815	16,742	138	16,880	22,309		5,429			32.16%	
3	1" Residential	137	9,761	172,479	20,478	192,957	228,979		36,022			18.67%	
4	1.5" Residential	2	3,053	1,856	-	1,856	4,312		2,455			132.26%	
5	2" Residential	12	80,208	96,676	6,913	103,589	111,509		7,920			7.65%	
6	5/8" Commercial	21	15,927	23,853	(8,018)	15,835	26,557		10,722			67.71%	
7	3/4" Commercial	1	3,682	399	-	399	553		154			38.53%	
8	1" Commercial	8	66,293	40,613	(25,106)	15,507	44,420		28,913			186.46%	
9	1.5" Commercial	11	49,656	53,039	(4,617)	48,422	61,665		13,243			27.35%	
10	2" Commercial	54	128,467	620,276	(172,699)	447,577	685,660		238,083			53.19%	
11	3" Commercial	1	218,583	20,972	-	20,972	23,445		2,473			11.79%	
12	6" Commercial	2	59,438	45,197	-	45,197	60,693		15,496			34.29%	
13	5/8" Irrigation	6	4,738	2,766	4,748	7,514	3,907	(3,608)				-48.01%	
14	1" Irrigation	26	18,964	50,832	6,071	56,903	70,810		13,908			24.44%	
15	1.5" Irrigation	13	97,933	106,506	8,921	115,427	147,300		31,873			27.61%	
16	2" Irrigation	52	203,277	874,530	220,156	1,094,686	1,213,590		118,904			10.86%	
17	3" Irrigation	1	18,667	5,084	-	5,084	9,482		4,398			86.50%	
18	6" Irrigation	2	41,523	42,210	-	42,210	59,873		17,663			41.85%	
19	2" Hydrant	3	60,811	14,093	-	14,093	21,397		7,303			51.82%	
20	3" Hydrant	1	27,636	6,557	-	6,557	9,652		3,096			47.21%	
21	4" Hydrant	1	43,000	743	-	743	1,367		624			84.06%	
22													
23													
24													
25	Total Residential	5,991		\$ 3,438,377	\$ 66,114	\$ 3,504,491	\$ 4,525,577	\$	1,021,086			29.14%	
26	Total Commercial	98		804,349	(210,440)	593,909	902,993		309,084			52.04%	
27	Total Irrigation	100		1,081,928	239,897	1,321,825	1,504,962		183,138			13.85%	
28	Total Hydrant	5		21,393	-	21,393	32,416		11,023			N/A	
29	Totals	6,194	-	\$ 5,346,048	95,570	\$ 5,441,618	\$ 6,965,948		1,524,330			28.01%	
30													

Supporting Schedules

Recap Schedules
H-1

Global Water - West Valley Consolidation

Test Year Ended December 31, 2011

Calculation of Change in Miscellaneous Service Charge Revenue

Schedule H-2

Page 2 of 2

Line
No.

1	Valencia, Town Division					
2				Test		
3				Year		
4		Current	Proposed	Charges	Revenue	
5					Increase	
6	Establishment	\$ 35.00	\$ 35.00	2116	\$ -	
7	Establishment (After Hours)	50.00	50.00	10	-	
8	Reconnect	35.00	35.00	795	-	
9	Reconnect (After hours)	50.00	50.00	10	-	
10	NSF Fees	30.00	30.00	318	-	
11						
12	Proposed Misc. Service Charge Increase				\$ -	
13						
14						
15						
16						
17	Water Utility of Greater Tonopah					
18				Test		
19				Year		
20		Current	Proposed	Charges	Revenue	
21					Increase	
22	Establishment	\$ 35.00	\$ 35.00	81	\$ -	
23	Reconnect	35.00	35.00	29	-	
24	NSF Fees	30.00	30.00	6	-	
25						
26	Proposed Misc. Service Charge Increase				\$ -	
27						
28						
29	Valencia Water Company, Greater Buckeye Division					
30				Test		
31				Year		
32		Current	Proposed	Charges	Revenue	
33					Increase	
34	Establishment	\$ 35.00	\$ 35.00	146	\$ -	
35	Reconnect	35.00	35.00	57	-	
36	NSF Fees	30.00	30.00	18	-	
37						
38	Proposed Misc. Service Charge Increase				\$ -	
39						
40						
41	Total Change				\$ -	

Monthly Minimum Charges:

Meter Size (All Classes)	Basic Service Charge		
	Present	Proposed	Change
5/8" Meter	NA	\$ 44.00	NA
3/4" Meter	NA	\$ 44.00	NA
1" Meter	NA	\$ 110.00	NA
1.5" Meter	NA	\$ 220.00	NA
2" Meter	NA	\$ 352.00	NA
3" Meter	NA	\$ 704.00	NA
4" Meter	NA	\$ 1,100.00	NA
6" Meter	NA	\$ 2,200.00	NA
8" Meter	NA	\$ 4,400.00	NA

Commodity Rate Charges:

Potable Water - All Meter Sizes and Classes	Rate Block		Volumetric Charge (/M Gal)		
	Present	Proposed	Present	Proposed	Change
Tier One Breakover (M Gal)	NA	1.00	NA	\$ 1.50	varies
Tier Two Breakover (M Gal)	NA	5.00	NA	\$ 2.00	varies
Tier Three Breakover (M Gal)	NA	10.00	NA	\$ 2.75	varies
Tier Four Breakover (M Gal)	NA	18.00	NA	\$ 3.75	varies
Tier Five Breakover (M Gal)	NA	25.00	NA	\$ 5.00	varies
Tier Six Breakover (M Gal)	NA	-	NA	\$ 6.00	varies
Conservation Rebate Threshold ("CBT") in gallons	6,306 gallons				
Commodity rate rebate applied if consumption is below the CBT:	50%				

Miscellaneous Service Charges	Present	Proposed
Establishment of Service	NA	\$ 35.00
Establishment of Service (After Hours)	NA	45.00
Re-establishment of Service (Within 12 Months)	NA	*
Reconnection of Service (Delinquent)	NA	35.00
Reconnection of Service - After Hours (Delinquent)	NA	50.00
Meter Move at Customer Request	NA	Per AAC R14-2-405.B.5
After Hours Service Charge, Per Hour	NA	50.00
Deposit	NA	***
Meter Re-Read (If Correct)	NA	30.00
Meter Test Fee (If Correct)	NA	50.00
NSF Check	NA	30.00
Late Payment Charge (Per Month)	NA	Greater of 1.5% or \$5.00
Deferred Payment Charge (Per Month)	NA	Greater of 1.5% or \$3.50

* Number of Months off System times the monthly minimum per A.A.C. R14-2-403(D).

** Cost to include parts, labor, overhead and all applicable taxes.

*** Per A.A.C. R14-2-403(B).

Service Line and Meter Installation Charges (Refundable Pursuant to A.A.C. R14-2-405)

Meter Size	Present		Total Charges	Proposed			Change
	Service Line	Char Meter Charges		Service Line Charges	Meter Charges	Total Charges	
5/8 x 3/4" Meter	NA	NA	NA	\$ 445.00	\$ 155.00	\$ 600.00	NA
3/4" Meter	NA	NA	NA	445.00	255.00	700.00	NA
1" Meter	NA	NA	NA	495.00	315.00	810.00	NA
1 1/2" Meter	NA	NA	NA	550.00	525.00	1,075.00	NA
2" Turbine Meter	NA	NA	NA	830.00	1,045.00	1,875.00	NA
2" Compound Meter	NA	NA	NA	830.00	1,890.00	2,720.00	NA
3" Turbine Meter	NA	NA	NA	1,045.00	1,670.00	2,715.00	NA
3" Compound Meter	NA	NA	NA	1,165.00	2,545.00	3,710.00	NA
4" Turbine Meter	NA	NA	NA	1,490.00	2,670.00	4,160.00	NA
4" Compound Meter	NA	NA	NA	1,670.00	3,645.00	5,315.00	NA
6" Turbine Meter	NA	NA	NA	2,210.00	5,025.00	7,235.00	NA
6" Compound Meter	NA	NA	NA	2,330.00	6,920.00	9,250.00	NA
8" and Larger Meters	NA	NA	NA	Cost	Cost	Cost	NA

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Typical Bill Analysis

Schedule H-4

Rate Schedule: 5/8" and 3/4" Meters All Classes

Monthly Consumption	Present Bill	Proposed Bill	Percent Increase
-	NA	\$ 44.00	NA
1,000	NA	\$ 44.75	NA
2,000	NA	\$ 45.75	NA
3,000	NA	\$ 46.75	NA
4,000	NA	\$ 47.75	NA
5,000	NA	\$ 48.75	NA
6,000	NA	\$ 51.13	NA
7,000	NA	\$ 52.50	NA
8,000	NA	\$ 63.75	NA
9,000	NA	\$ 66.50	NA
10,000	NA	\$ 69.25	NA
15,000	NA	\$ 69.25	NA
20,000	NA	\$ 106.75	NA
25,000	NA	\$ 136.75	NA
50,000	NA	\$ 171.75	NA
75,000	NA	\$ 471.75	NA
100,000	NA	\$ 621.75	NA
125,000	NA	\$ 771.75	NA
150,000	NA	\$ 921.75	NA
175,000	NA	\$ 1,071.75	NA
200,000	NA	\$ 1,221.75	NA

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Typical Bill Analysis

Schedule H-4

Rate Schedule: 1" Meters All Classes

Monthly Consumption	Present Bill	Proposed Bill	Percent Increase
-	NA	\$ 110.00	NA
1,000	NA	\$ 110.75	NA
2,000	NA	\$ 111.75	NA
3,000	NA	\$ 112.75	NA
4,000	NA	\$ 113.75	NA
5,000	NA	\$ 114.75	NA
6,000	NA	\$ 117.13	NA
7,000	NA	\$ 118.50	NA
8,000	NA	\$ 129.75	NA
9,000	NA	\$ 132.50	NA
10,000	NA	\$ 135.25	NA
15,000	NA	\$ 135.25	NA
20,000	NA	\$ 172.75	NA
25,000	NA	\$ 202.75	NA
50,000	NA	\$ 237.75	NA
75,000	NA	\$ 537.75	NA
100,000	NA	\$ 687.75	NA
125,000	NA	\$ 837.75	NA
150,000	NA	\$ 987.75	NA
175,000	NA	\$ 1,137.75	NA
200,000	NA	\$ 1,287.75	NA

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Typical Bill Analysis

Schedule H-4

Rate Schedule: 1.5" Meters All Classes

Monthly Consumption	Present Bill	Proposed Bill	Percent Increase
-	NA	\$ 220.00	NA
1,000	NA	\$ 220.75	NA
2,000	NA	\$ 221.75	NA
3,000	NA	\$ 222.75	NA
4,000	NA	\$ 223.75	NA
5,000	NA	\$ 224.75	NA
6,000	NA	\$ 227.13	NA
7,000	NA	\$ 228.50	NA
8,000	NA	\$ 239.75	NA
9,000	NA	\$ 242.50	NA
10,000	NA	\$ 245.25	NA
15,000	NA	\$ 245.25	NA
20,000	NA	\$ 282.75	NA
25,000	NA	\$ 312.75	NA
50,000	NA	\$ 347.75	NA
75,000	NA	\$ 647.75	NA
100,000	NA	\$ 797.75	NA
125,000	NA	\$ 947.75	NA
150,000	NA	\$ 1,097.75	NA
175,000	NA	\$ 1,247.75	NA
200,000	NA	\$ 1,397.75	NA

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Typical Bill Analysis

Schedule H-4

Rate Schedule: 2" Meters All Classes

Monthly Consumption	Present Bill	Proposed Bill	Percent Increase
-	NA	\$ 352.00	NA
1,000	NA	\$ 352.75	NA
2,000	NA	\$ 353.75	NA
3,000	NA	\$ 354.75	NA
4,000	NA	\$ 355.75	NA
5,000	NA	\$ 356.75	NA
6,000	NA	\$ 359.13	NA
7,000	NA	\$ 360.50	NA
8,000	NA	\$ 371.75	NA
9,000	NA	\$ 374.50	NA
10,000	NA	\$ 377.25	NA
15,000	NA	\$ 377.25	NA
20,000	NA	\$ 414.75	NA
25,000	NA	\$ 444.75	NA
50,000	NA	\$ 479.75	NA
75,000	NA	\$ 779.75	NA
100,000	NA	\$ 929.75	NA
125,000	NA	\$ 1,079.75	NA
150,000	NA	\$ 1,229.75	NA
175,000	NA	\$ 1,379.75	NA
200,000	NA	\$ 1,529.75	NA

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Typical Bill Analysis

Schedule H-4

Rate Schedule: 3" Meters All Classes

Monthly Consumption	Present Bill	Proposed Bill	Percent Increase
-	NA	\$ 704.00	NA
1,000	NA	\$ 704.75	NA
2,000	NA	\$ 705.75	NA
3,000	NA	\$ 706.75	NA
4,000	NA	\$ 707.75	NA
5,000	NA	\$ 708.75	NA
6,000	NA	\$ 711.13	NA
7,000	NA	\$ 712.50	NA
8,000	NA	\$ 723.75	NA
9,000	NA	\$ 726.50	NA
10,000	NA	\$ 729.25	NA
15,000	NA	\$ 729.25	NA
20,000	NA	\$ 766.75	NA
25,000	NA	\$ 796.75	NA
50,000	NA	\$ 831.75	NA
75,000	NA	\$ 1,131.75	NA
100,000	NA	\$ 1,281.75	NA
125,000	NA	\$ 1,431.75	NA
150,000	NA	\$ 1,581.75	NA
175,000	NA	\$ 1,731.75	NA
200,000	NA	\$ 1,881.75	NA

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Typical Bill Analysis

Schedule H-4

Rate Schedule: 6" Meters All Classes

Monthly Consumption	Present Bill	Proposed Bill	Percent Increase
-	NA	\$ 2,200.00	NA
1,000	NA	\$ 2,200.75	NA
2,000	NA	\$ 2,201.75	NA
3,000	NA	\$ 2,202.75	NA
4,000	NA	\$ 2,203.75	NA
5,000	NA	\$ 2,204.75	NA
6,000	NA	\$ 2,207.13	NA
7,000	NA	\$ 2,208.50	NA
8,000	NA	\$ 2,219.75	NA
9,000	NA	\$ 2,222.50	NA
10,000	NA	\$ 2,225.25	NA
15,000	NA	\$ 2,225.25	NA
20,000	NA	\$ 2,262.75	NA
25,000	NA	\$ 2,292.75	NA
50,000	NA	\$ 2,327.75	NA
75,000	NA	\$ 2,627.75	NA
100,000	NA	\$ 2,777.75	NA
125,000	NA	\$ 2,927.75	NA
150,000	NA	\$ 3,077.75	NA
175,000	NA	\$ 3,227.75	NA
200,000	NA	\$ 3,377.75	NA

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Bill Count

Schedule H-5

Rate Schedule: 5/8" Residential

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
				No.	% of Total	Amount	% of Total
0		441	-	441	0.63%	-	0.00%
1	1,000	5,725	2,862,500	6,166	8.85%	2,862,500	0.60%
1,001	2,000	4,953	7,429,500	11,119	15.96%	10,292,000	2.17%
2,001	3,000	6,193	15,482,500	17,312	24.84%	25,774,500	5.44%
3,001	4,000	7,101	24,853,500	24,413	35.03%	50,628,000	10.69%
4,001	5,000	7,517	33,826,500	31,930	45.82%	84,454,500	17.84%
5,001	6,000	7,147	39,308,500	39,077	56.07%	123,763,000	26.14%
6,001	7,000	6,019	39,123,500	45,096	64.71%	162,886,500	34.41%
7,001	8,000	4,951	37,132,500	50,047	71.81%	200,019,000	42.25%
8,001	9,000	3,802	32,317,000	53,849	77.27%	232,336,000	49.07%
9,001	10,000	3,067	29,136,500	56,916	81.67%	261,472,500	55.23%
10,001	11,000	2,451	25,735,500	59,367	85.19%	287,208,000	60.66%
11,001	12,000	1,865	21,447,500	61,232	87.86%	308,655,500	65.19%
12,001	13,000	1,466	18,325,000	62,698	89.97%	326,980,500	69.07%
13,001	14,000	1,223	16,510,500	63,921	91.72%	343,491,000	72.55%
14,001	15,000	933	13,528,500	64,854	93.06%	357,019,500	75.41%
15,001	16,000	798	12,369,000	65,652	94.21%	369,388,500	78.02%
16,001	17,000	603	9,949,500	66,255	95.07%	379,338,000	80.12%
17,001	18,000	486	8,505,000	66,741	95.77%	387,843,000	81.92%
18,001	19,000	403	7,455,500	67,144	96.35%	395,298,500	83.50%
19,001	20,000	352	6,864,000	67,496	96.85%	402,162,500	84.95%
20,001	21,000	319	6,539,500	67,815	97.31%	408,702,000	86.33%
21,001	22,000	246	5,289,000	68,061	97.66%	413,991,000	87.44%
22,001	23,000	202	4,545,000	68,263	97.95%	418,536,000	88.40%
23,001	24,000	176	4,136,000	68,439	98.21%	422,672,000	89.28%
24,001	25,000	156	3,822,000	68,595	98.43%	426,494,000	90.08%
25,001	26,000	124	3,162,000	68,719	98.61%	429,656,000	90.75%
26,001	27,000	115	3,047,500	68,834	98.77%	432,703,500	91.40%
27,001	28,000	85	2,337,500	68,919	98.90%	435,041,000	91.89%
28,001	29,000	71	2,023,500	68,990	99.00%	437,064,500	92.32%
29,001	30,000	65	1,917,500	69,055	99.09%	438,982,000	92.72%
30,001	31,000	56	1,708,000	69,111	99.17%	440,690,000	93.08%
31,001	32,000	59	1,858,500	69,170	99.26%	442,548,500	93.48%
32,001	33,000	45	1,462,500	69,215	99.32%	444,011,000	93.78%
33,001	34,000	43	1,440,500	69,258	99.38%	445,451,500	94.09%
34,001	35,000	30	1,035,000	69,288	99.42%	446,486,500	94.31%
35,001	36,000	33	1,171,500	69,321	99.47%	447,658,000	94.55%
36,001	37,000	34	1,241,000	69,355	99.52%	448,899,000	94.82%
37,001	38,000	29	1,087,500	69,384	99.56%	449,986,500	95.05%
38,001	39,000	28	1,078,000	69,412	99.60%	451,064,500	95.27%
39,001	40,000	23	908,500	69,435	99.64%	451,973,000	95.47%
40,001	41,000	18	729,000	69,453	99.66%	452,702,000	95.62%
41,001	42,000	10	415,000	69,463	99.68%	453,117,000	95.71%
42,001	43,000	15	637,500	69,478	99.70%	453,754,500	95.84%
43,001	44,000	17	739,500	69,495	99.72%	454,494,000	96.00%
44,001	45,000	18	801,000	69,513	99.75%	455,295,000	96.17%
45,001	46,000	13	591,500	69,526	99.77%	455,886,500	96.29%
46,001	47,000	10	465,000	69,536	99.78%	456,351,500	96.39%
47,001	48,000	13	617,500	69,549	99.80%	456,969,000	96.52%
48,001	49,000	8	388,000	69,557	99.81%	457,357,000	96.60%
49,001	50,000	7	346,500	69,564	99.82%	457,703,500	96.68%
50,001	51,000	8	404,000	69,572	99.83%	458,107,500	96.76%
51,001	52,000	11	566,500	69,583	99.85%	458,674,000	96.88%
52,001	53,000	6	315,000	69,589	99.86%	458,989,000	96.95%
53,001	54,000	4	214,000	69,593	99.86%	459,203,000	96.99%
54,001	55,000	6	327,000	69,599	99.87%	459,530,000	97.06%
55,001	56,000	3	166,500	69,602	99.88%	459,696,500	97.10%
56,001	57,000	4	226,000	69,606	99.88%	459,922,500	97.15%
57,001	58,000	2	115,000	69,608	99.88%	460,037,500	97.17%
58,001	59,000	1	58,500	69,609	99.89%	460,096,000	97.18%
59,001	60,000	4	238,000	69,613	99.89%	460,334,000	97.23%
60,001	61,000	1	60,500	69,614	99.89%	460,394,500	97.25%
61,001	62,000	1	61,500	69,615	99.89%	460,456,000	97.26%
62,001	63,000	4	250,000	69,619	99.90%	460,706,000	97.31%
63,001	64,000	3	190,500	69,622	99.90%	460,896,500	97.35%

64,001	65,000	2	129,000	69,624	99.91%	461,025,500	97.38%
65,001	66,000	2	131,000	69,626	99.91%	461,156,500	97.41%
66,001	67,000	1	66,500	69,627	99.91%	461,223,000	97.42%
67,001	68,000	1	67,500	69,628	99.91%	461,290,500	97.43%
68,001	69,000	2	137,000	69,630	99.92%	461,427,500	97.46%
69,001	70,000	1	69,500	69,631	99.92%	461,497,000	97.48%
70,001	71,000	-	-	69,631	99.92%	461,497,000	97.48%
71,001	72,000	1	71,500	69,632	99.92%	461,568,500	97.49%
72,001	73,000	-	-	69,632	99.92%	461,568,500	97.49%
73,001	74,000	2	147,000	69,634	99.92%	461,715,500	97.52%
74,001	75,000	3	223,500	69,637	99.93%	461,939,000	97.57%
75,001	76,000	2	151,000	69,639	99.93%	462,090,000	97.60%
76,001	77,000	2	153,000	69,641	99.93%	462,243,000	97.64%
77,001	78,000	1	77,500	69,642	99.93%	462,320,500	97.65%
78,001	79,000	-	-	69,642	99.93%	462,320,500	97.65%
79,001	80,000	2	159,000	69,644	99.94%	462,479,500	97.69%
80,001	81,000	1	80,500	69,645	99.94%	462,560,000	97.70%
81,001	82,000	-	-	69,645	99.94%	462,560,000	97.70%
82,001	83,000	2	165,000	69,647	99.94%	462,725,000	97.74%
91,001	92,000	1	91,500	69,648	99.94%	462,816,500	97.76%
95,001	96,000	1	95,500	69,649	99.94%	462,912,000	97.78%
101,000	101,000	1	101,000	69,650	99.94%	463,013,000	97.80%
102,500	102,500	1	102,500	69,651	99.95%	463,115,500	97.82%
103,270	103,270	1	103,270	69,652	99.95%	463,218,770	97.84%
107,000	107,000	1	107,000	69,653	99.95%	463,325,770	97.86%
108,400	108,400	1	108,400	69,654	99.95%	463,434,170	97.89%
110,360	110,360	1	110,360	69,655	99.95%	463,544,530	97.91%
110,600	110,600	1	110,600	69,656	99.95%	463,655,130	97.93%
111,490	111,490	1	111,490	69,657	99.95%	463,766,620	97.96%
113,900	113,900	1	113,900	69,658	99.96%	463,880,520	97.98%
114,440	114,440	1	114,440	69,659	99.96%	463,994,960	98.01%
115,870	115,870	1	115,870	69,660	99.96%	464,110,830	98.03%
116,200	116,200	1	116,200	69,661	99.96%	464,227,030	98.05%
117,200	117,200	1	117,200	69,662	99.96%	464,344,230	98.08%
118,568	118,568	1	118,568	69,663	99.96%	464,462,798	98.10%
121,000	121,000	1	121,000	69,664	99.96%	464,583,798	98.13%
121,600	121,600	1	121,600	69,665	99.97%	464,705,398	98.16%
126,360	126,360	1	126,360	69,666	99.97%	464,831,758	98.18%
126,800	126,800	1	126,800	69,667	99.97%	464,958,558	98.21%
126,800	126,800	1	126,800	69,668	99.97%	465,085,358	98.24%
128,000	128,000	1	128,000	69,669	99.97%	465,213,358	98.26%
146,900	146,900	1	146,900	69,670	99.97%	465,360,258	98.29%
148,100	148,100	1	148,100	69,671	99.97%	465,508,358	98.33%
165,500	165,500	1	165,500	69,672	99.98%	465,673,858	98.36%
176,400	176,400	1	176,400	69,673	99.98%	465,850,258	98.40%
204,500	204,500	1	204,500	69,674	99.98%	466,054,758	98.44%
216,400	216,400	1	216,400	69,675	99.98%	466,271,158	98.49%
240,084	240,084	1	240,084	69,676	99.98%	466,511,242	98.54%
248,600	248,600	1	248,600	69,677	99.98%	466,759,842	98.59%
256,600	256,600	1	256,600	69,678	99.98%	467,016,442	98.64%
319,300	319,300	1	319,300	69,679	99.99%	467,335,742	98.71%
369,200	369,200	1	369,200	69,680	99.99%	467,704,942	98.79%
444,300	444,300	1	444,300	69,681	99.99%	468,149,242	98.88%
454,200	454,200	1	454,200	69,682	99.99%	468,603,442	98.98%
600,100	600,100	1	600,100	69,683	99.99%	469,203,542	99.11%
612,100	612,100	1	612,100	69,684	99.99%	469,815,642	99.24%
631,000	631,000	1	631,000	69,685	99.99%	470,446,642	99.37%
652,300	652,300	1	652,300	69,686	100.00%	471,098,942	99.51%
677,900	677,900	1	677,900	69,687	100.00%	471,776,842	99.65%
686,180	686,180	1	686,180	69,688	100.00%	472,463,022	99.79%
973,900	973,900	1	973,900	69,689	100.00%	473,436,922	100.00%
			-	69,689	100.00%	473,436,922	100.00%
			-	69,689	100.00%	473,436,922	100.00%

Totals	69,689	473,436,922	69,689	473,436,922
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Average No. of Customers: 5,808

Average Consumption: 6,794

Median Consumption: 5,500

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Bill Count

Schedule H-5

Rate Schedule: 3/4" Residential

Block	Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
			No.	% of Total	Amount	% of Total
0	1	-	1	0.27%	-	0.00%
1	29	14,500	30	7.98%	14,500	0.57%
1,001	28	42,000	58	15.43%	56,500	2.20%
2,001	28	70,000	86	22.87%	126,500	4.94%
3,001	48	168,000	134	35.64%	294,500	11.49%
4,001	34	153,000	168	44.68%	447,500	17.46%
5,001	27	148,500	195	51.86%	596,000	23.26%
6,001	29	188,500	224	59.57%	784,500	30.61%
7,001	34	255,000	258	68.62%	1,039,500	40.57%
8,001	19	161,500	277	73.67%	1,201,000	46.87%
9,001	20	190,000	297	78.99%	1,391,000	54.28%
10,001	22	231,000	319	84.84%	1,622,000	63.30%
11,001	14	161,000	333	88.56%	1,783,000	69.58%
12,001	10	125,000	343	91.22%	1,908,000	74.46%
13,001	5	67,500	348	92.55%	1,975,500	77.09%
14,001	7	101,500	355	94.41%	2,077,000	81.05%
15,001	2	31,000	357	94.95%	2,108,000	82.26%
16,001	1	16,500	358	95.21%	2,124,500	82.91%
17,001	1	17,500	359	95.48%	2,142,000	83.59%
18,001	4	74,000	363	96.54%	2,216,000	86.48%
19,001	3	58,500	366	97.34%	2,274,500	88.76%
20,001	1	20,500	367	97.61%	2,295,000	89.56%
21,001	-	-	367	97.61%	2,295,000	89.56%
22,001	-	-	367	97.61%	2,295,000	89.56%
23,001	2	47,000	369	98.14%	2,342,000	91.40%
24,001	1	24,500	370	98.40%	2,366,500	92.35%
25,001	-	-	370	98.40%	2,366,500	92.35%
26,001	-	-	370	98.40%	2,366,500	92.35%
27,001	-	-	370	98.40%	2,366,500	92.35%
28,001	-	-	370	98.40%	2,366,500	92.35%
29,001	-	-	370	98.40%	2,366,500	92.35%
30,001	3	91,500	373	99.20%	2,458,000	95.92%
31,001	-	-	373	99.20%	2,458,000	95.92%
32,001	1	32,500	374	99.47%	2,490,500	97.19%
33,001	-	-	374	99.47%	2,490,500	97.19%
34,001	-	-	374	99.47%	2,490,500	97.19%
35,001	1	35,500	375	99.73%	2,526,000	98.58%
36,001	1	36,500	376	100.00%	2,562,500	100.00%
		-	376	100.00%	2,562,500	100.00%

Totals	376	2,562,500	376	2,562,500
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Average No. of Customers: 32

Average Consumption: 6,815

Median Consumption: 5,500

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Bill Count

Schedule H-5

Rate Schedule: 1" Residential

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
				No.	% of Total	Amount	% of Total
0		20	-	20	1.22%	-	0.00%
1	1,000	175	87,500	195	11.92%	87,500	0.55%
1,001	2,000	92	138,000	287	17.54%	225,500	1.41%
2,001	3,000	97	242,500	384	23.47%	468,000	2.93%
3,001	4,000	134	469,000	518	31.66%	937,000	5.87%
4,001	5,000	147	661,500	665	40.65%	1,598,500	10.01%
5,001	6,000	139	764,500	804	49.14%	2,363,000	14.80%
6,001	7,000	112	728,000	916	55.99%	3,091,000	19.36%
7,001	8,000	71	532,500	987	60.33%	3,623,500	22.69%
8,001	9,000	79	671,500	1,066	65.16%	4,295,000	26.90%
9,001	10,000	74	703,000	1,140	69.68%	4,998,000	31.30%
10,001	11,000	63	661,500	1,203	73.53%	5,659,500	35.44%
11,001	12,000	52	598,000	1,255	76.71%	6,257,500	39.18%
12,001	13,000	44	550,000	1,299	79.40%	6,807,500	42.63%
13,001	14,000	30	405,000	1,329	81.23%	7,212,500	45.16%
14,001	15,000	43	623,500	1,372	83.86%	7,836,000	49.07%
15,001	16,000	31	480,500	1,403	85.76%	8,316,500	52.08%
16,001	17,000	20	330,000	1,423	86.98%	8,646,500	54.14%
17,001	18,000	24	420,000	1,447	88.45%	9,066,500	56.77%
18,001	19,000	15	277,500	1,462	89.36%	9,344,000	58.51%
19,001	20,000	15	292,500	1,477	90.28%	9,636,500	60.34%
20,001	21,000	16	328,000	1,493	91.26%	9,964,500	62.40%
21,001	22,000	17	365,500	1,510	92.30%	10,330,000	64.69%
22,001	23,000	13	292,500	1,523	93.09%	10,622,500	66.52%
23,001	24,000	7	164,500	1,530	93.52%	10,787,000	67.55%
24,001	25,000	6	147,000	1,536	93.89%	10,934,000	68.47%
25,001	26,000	7	178,500	1,543	94.32%	11,112,500	69.59%
26,001	27,000	-	-	1,543	94.32%	11,112,500	69.59%
27,001	28,000	5	137,500	1,548	94.62%	11,250,000	70.45%
28,001	29,000	5	142,500	1,553	94.93%	11,392,500	71.34%
29,001	30,000	5	147,500	1,558	95.23%	11,540,000	72.26%
30,001	31,000	7	213,500	1,565	95.66%	11,753,500	73.60%
31,001	32,000	5	157,500	1,570	95.97%	11,911,000	74.59%
32,001	33,000	1	32,500	1,571	96.03%	11,943,500	74.79%
33,001	34,000	5	167,500	1,576	96.33%	12,111,000	75.84%
34,001	35,000	2	69,000	1,578	96.45%	12,180,000	76.27%
35,001	36,000	2	71,000	1,580	96.58%	12,251,000	76.72%
36,001	37,000	2	73,000	1,582	96.70%	12,324,000	77.17%
37,001	38,000	1	37,500	1,583	96.76%	12,361,500	77.41%
38,001	39,000	6	231,000	1,589	97.13%	12,592,500	78.85%
39,001	40,000	3	118,500	1,592	97.31%	12,711,000	79.60%
40,001	41,000	1	40,500	1,593	97.37%	12,751,500	79.85%
41,001	42,000	2	83,000	1,595	97.49%	12,834,500	80.37%
42,001	43,000	-	-	1,595	97.49%	12,834,500	80.37%
43,001	44,000	2	87,000	1,597	97.62%	12,921,500	80.91%
44,001	45,000	-	-	1,597	97.62%	12,921,500	80.91%
45,001	46,000	1	45,500	1,598	97.68%	12,967,000	81.20%
46,001	47,000	2	93,000	1,600	97.80%	13,060,000	81.78%
47,001	48,000	2	95,000	1,602	97.92%	13,155,000	82.38%
48,001	49,000	4	194,000	1,606	98.17%	13,349,000	83.59%
49,001	50,000	1	49,500	1,607	98.23%	13,398,500	83.90%
50,001	51,000	-	-	1,607	98.23%	13,398,500	83.90%
51,001	52,000	-	-	1,607	98.23%	13,398,500	83.90%
52,001	53,000	1	52,500	1,608	98.29%	13,451,000	84.23%
53,001	54,000	1	53,500	1,609	98.35%	13,504,500	84.57%
54,001	55,000	3	163,500	1,612	98.53%	13,668,000	85.59%
55,001	56,000	-	-	1,612	98.53%	13,668,000	85.59%
56,001	57,000	1	56,500	1,613	98.59%	13,724,500	85.94%
57,001	58,000	1	57,500	1,614	98.66%	13,782,000	86.30%
58,001	59,000	-	-	1,614	98.66%	13,782,000	86.30%
59,001	60,000	2	119,000	1,616	98.78%	13,901,000	87.05%
65,001	66,000	1	65,500	1,617	98.84%	13,966,500	87.46%

67,001	68,000	1	67,500	1,618	98.90%	14,034,000	87.88%
68,001	69,000	2	137,000	1,620	99.02%	14,171,000	88.74%
73,001	74,000	2	147,000	1,622	99.14%	14,318,000	89.66%
74,001	75,000	1	74,500	1,623	99.21%	14,392,500	90.13%
80,001	81,000	1	80,500	1,624	99.27%	14,473,000	90.63%
83,001	84,000	1	83,500	1,625	99.33%	14,556,500	91.15%
96,001	97,000	1	96,500	1,626	99.39%	14,653,000	91.76%
112,206	112,206	1	112,206	1,627	99.45%	14,765,206	92.46%
112,207	112,207	1	112,207	1,628	99.51%	14,877,413	93.16%
114,688	114,688	1	114,688	1,629	99.57%	14,992,101	93.88%
118,960	118,960	1	118,960	1,630	99.63%	15,111,061	94.63%
119,968	119,968	1	119,968	1,631	99.69%	15,231,029	95.38%
125,280	125,280	1	125,280	1,632	99.76%	15,356,309	96.16%
126,220	126,220	1	126,220	1,633	99.82%	15,482,529	96.95%
126,981	126,981	1	126,981	1,634	99.88%	15,609,510	97.75%
162,370	162,370	1	162,370	1,635	99.94%	15,771,880	98.76%
197,420	197,420	1	197,420	1,636	100.00%	15,969,300	100.00%
-	-	-	-	1,636	100.00%	15,969,300	100.00%
Totals		1,636	15,969,300	1,636		15,969,300	
Average No. of Customers:		137					
Average Consumption:		9,761					
Median Consumption:		6,500					

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Bill Count

Schedule H-5

Rate Schedule: 1.5" Residential

Block	Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
			No.	% of Total	Amount	% of Total
0	7	-	7	36.84%	-	0.00%
1 1,000	-	-	7	36.84%	-	0.00%
1,001 2,000	1	1,500	8	42.11%	1,500	2.59%
2,001 3,000	9	22,500	17	89.47%	24,000	41.38%
8,001 9,000	1	8,500	18	94.74%	32,500	56.03%
25,001 26,000	1	25,500	19	100.00%	58,000	100.00%
Totals	19	58,000	19		58,000	

Average No. of Customers: 2

Average Consumption: 3,053

Median Consumption: 2,500

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Bill Count

Schedule H-5

Rate Schedule: 2" Residential

Block	Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
			No.	% of Total	Amount	% of Total
0	11	-	11	7.69%	-	0.00%
1	4	2,000	15	10.49%	2,000	0.02%
1,001	1	1,500	16	11.19%	3,500	0.03%
2,001		-	16	11.19%	3,500	0.03%
3,001	2	7,000	18	12.59%	10,500	0.09%
4,001	1	4,500	19	13.29%	15,000	0.13%
5,001		-	19	13.29%	15,000	0.13%
6,001		-	19	13.29%	15,000	0.13%
7,001		-	19	13.29%	15,000	0.13%
8,001		-	19	13.29%	15,000	0.13%
9,001		-	19	13.29%	15,000	0.13%
10,001		-	19	13.29%	15,000	0.13%
11,001	1	11,500	20	13.99%	26,500	0.23%
12,001	1	12,500	21	14.69%	39,000	0.34%
13,001		-	21	14.69%	39,000	0.34%
14,001		-	21	14.69%	39,000	0.34%
15,001	3	46,500	24	16.78%	85,500	0.75%
16,001		-	24	16.78%	85,500	0.75%
17,001		-	24	16.78%	85,500	0.75%
18,001		-	24	16.78%	85,500	0.75%
19,001	1	19,500	25	17.48%	105,000	0.92%
20,001		-	25	17.48%	105,000	0.92%
21,001	1	21,500	26	18.18%	126,500	1.10%
22,001		-	26	18.18%	126,500	1.10%
23,001		-	26	18.18%	126,500	1.10%
24,001		-	26	18.18%	126,500	1.10%
25,001		-	26	18.18%	126,500	1.10%
26,001		-	26	18.18%	126,500	1.10%
27,001		-	26	18.18%	126,500	1.10%
28,001	1	28,500	27	18.88%	155,000	1.35%
29,001		-	27	18.88%	155,000	1.35%
30,001	2	61,000	29	20.28%	216,000	1.88%
31,001	3	94,500	32	22.38%	310,500	2.71%
32,001	2	65,000	34	23.78%	375,500	3.27%
33,001		-	34	23.78%	375,500	3.27%
34,001		-	34	23.78%	375,500	3.27%
35,001	1	35,500	35	24.48%	411,000	3.58%
36,001	3	109,500	38	26.57%	520,500	4.54%
37,001	2	75,000	40	27.97%	595,500	5.19%
38,001	2	77,000	42	29.37%	672,500	5.86%
39,001	1	39,500	43	30.07%	712,000	6.21%
40,001	3	121,500	46	32.17%	833,500	7.27%
41,001	1	41,500	47	32.87%	875,000	7.63%
42,001	1	42,500	48	33.57%	917,500	8.00%
43,001	1	43,500	49	34.27%	961,000	8.38%
44,001		-	49	34.27%	961,000	8.38%
45,001	1	45,500	50	34.97%	1,006,500	8.78%
46,001	2	93,000	52	36.36%	1,099,500	9.59%
47,001	2	95,000	54	37.76%	1,194,500	10.41%
48,001	1	48,500	55	38.46%	1,243,000	10.84%
49,001	1	49,500	56	39.16%	1,292,500	11.27%
50,001	1	50,500	57	39.86%	1,343,000	11.71%
51,001	1	51,500	58	40.56%	1,394,500	12.16%
52,001	2	105,000	60	41.96%	1,499,500	13.07%
53,001	1	53,500	61	42.66%	1,553,000	13.54%
54,001	1	54,500	62	43.36%	1,607,500	14.02%
55,001		-	62	43.36%	1,607,500	14.02%
56,001		-	62	43.36%	1,607,500	14.02%
57,001	1	57,500	63	44.06%	1,665,000	14.52%
58,001	1	58,500	64	44.76%	1,723,500	15.03%

59,001	60,000	3	178,500	67	46.85%	1,902,000	16.58%
60,001	61,000	2	121,000	69	48.25%	2,023,000	17.64%
61,001	62,000	1	61,500	70	48.95%	2,084,500	18.17%
62,001	63,000		-	70	48.95%	2,084,500	18.17%
63,001	64,000	2	127,000	72	50.35%	2,211,500	19.28%
64,001	65,000	4	258,000	76	53.15%	2,469,500	21.53%
65,001	66,000	1	65,500	77	53.85%	2,535,000	22.10%
66,001	67,000	3	199,500	80	55.94%	2,734,500	23.84%
67,001	68,000	1	67,500	81	56.64%	2,802,000	24.43%
68,001	69,000	1	68,500	82	57.34%	2,870,500	25.03%
69,001	70,000	2	139,000	84	58.74%	3,009,500	26.24%
70,001	71,000	2	141,000	86	60.14%	3,150,500	27.47%
71,001	72,000	3	214,500	89	62.24%	3,365,000	29.34%
72,001	73,000	1	72,500	90	62.94%	3,437,500	29.97%
73,001	74,000	2	147,000	92	64.34%	3,584,500	31.25%
74,001	75,000	3	223,500	95	66.43%	3,808,000	33.20%
75,001	76,000	4	302,000	99	69.23%	4,110,000	35.83%
76,001	77,000	1	76,500	100	69.93%	4,186,500	36.50%
77,001	78,000	1	77,500	101	70.63%	4,264,000	37.18%
78,001	79,000	2	157,000	103	72.03%	4,421,000	38.54%
79,001	80,000	1	79,500	104	72.73%	4,500,500	39.24%
80,001	81,000	3	241,500	107	74.83%	4,742,000	41.34%
81,001	82,000	1	81,500	108	75.52%	4,823,500	42.05%
82,001	83,000	1	82,500	109	76.22%	4,906,000	42.77%
83,001	84,000	2	167,000	111	77.62%	5,073,000	44.23%
84,001	85,000	2	169,000	113	79.02%	5,242,000	45.70%
85,001	86,000	3	256,500	116	81.12%	5,498,500	47.94%
86,001	87,000	1	86,500	117	81.82%	5,585,000	48.69%
87,001	88,000	1	87,500	118	82.52%	5,672,500	49.46%
88,001	89,000		-	118	82.52%	5,672,500	49.46%
89,001	90,000		-	118	82.52%	5,672,500	49.46%
90,001	91,000	1	90,500	119	83.22%	5,763,000	50.24%
91,001	92,000	1	91,500	120	83.92%	5,854,500	51.04%
92,001	93,000		-	120	83.92%	5,854,500	51.04%
93,001	94,000		-	120	83.92%	5,854,500	51.04%
94,001	95,000	1	94,500	121	84.62%	5,949,000	51.87%
100,400	100,400	1	100,400	122	85.31%	6,049,400	52.74%
104,200	104,200	1	104,200	123	86.01%	6,153,600	53.65%
109,100	109,100	1	109,100	124	86.71%	6,262,700	54.60%
109,100	109,100	1	109,100	125	87.41%	6,371,800	55.55%
110,400	110,400	1	110,400	126	88.11%	6,482,200	56.52%
120,500	120,500	1	120,500	127	88.81%	6,602,700	57.57%
121,300	121,300	1	121,300	128	89.51%	6,724,000	58.62%
133,700	133,700	1	133,700	129	90.21%	6,857,700	59.79%
136,300	136,300	1	136,300	130	90.91%	6,994,000	60.98%
149,900	149,900	1	149,900	131	91.61%	7,143,900	62.28%
164,200	164,200	1	164,200	132	92.31%	7,308,100	63.72%
174,600	174,600	1	174,600	133	93.01%	7,482,700	65.24%
236,400	236,400	1	236,400	134	93.71%	7,719,100	67.30%
268,200	268,200	1	268,200	135	94.41%	7,987,300	69.64%
322,100	322,100	1	322,100	136	95.10%	8,309,400	72.45%
368,500	368,500	1	368,500	137	95.80%	8,677,900	75.66%
376,700	376,700	1	376,700	138	96.50%	9,054,600	78.94%
404,300	404,300	1	404,300	139	97.20%	9,458,900	82.47%
405,100	405,100	1	405,100	140	97.90%	9,864,000	86.00%
414,500	414,500	1	414,500	141	98.60%	10,278,500	89.61%
572,600	572,600	1	572,600	142	99.30%	10,851,100	94.61%
618,700	618,700	1	618,700	143	100.00%	11,469,800	100.00%
			-	143	100.00%	11,469,800	100.00%

Totals	143	11,469,800	143	11,469,800
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Average No. of Customers: 12

Average Consumption: 80,208

Median Consumption: 63,500

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Bill Count

Schedule H-5

Rate Schedule: 5/8" Commercial

Block	Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption Amount	% of Total
			No.	% of Total		
0	13	-	13	5.33%	-	0.00%
1	42	21,000	55	22.54%	21,000	0.54%
1,001	9	13,500	64	26.23%	34,500	0.89%
2,001	26	65,000	90	36.89%	99,500	2.56%
3,001	9	31,500	99	40.57%	131,000	3.37%
4,001	15	67,500	114	46.72%	198,500	5.11%
5,001	12	66,000	126	51.64%	264,500	6.81%
6,001	5	32,500	131	53.69%	297,000	7.64%
7,001	4	30,000	135	55.33%	327,000	8.41%
8,001	6	51,000	141	57.79%	378,000	9.73%
9,001	3	28,500	144	59.02%	406,500	10.46%
10,001	2	21,000	146	59.84%	427,500	11.00%
11,001	5	57,500	151	61.89%	485,000	12.48%
12,001	3	37,500	154	63.11%	522,500	13.45%
13,001	1	13,500	155	63.52%	536,000	13.79%
14,001	6	87,000	161	65.98%	623,000	16.03%
15,001	6	93,000	167	68.44%	716,000	18.42%
16,001	2	33,000	169	69.26%	749,000	19.27%
17,001	6	105,000	175	71.72%	854,000	21.98%
18,001	5	92,500	180	73.77%	946,500	24.36%
19,001	2	39,000	182	74.59%	985,500	25.36%
20,001	4	82,000	186	76.23%	1,067,500	27.47%
21,001	7	150,500	193	79.10%	1,218,000	31.34%
22,001	2	45,000	195	79.92%	1,263,000	32.50%
23,001	1	23,500	196	80.33%	1,286,500	33.10%
24,001	4	98,000	200	81.97%	1,384,500	35.63%
25,001	-	-	200	81.97%	1,384,500	35.63%
26,001	1	26,500	201	82.38%	1,411,000	36.31%
27,001	-	-	201	82.38%	1,411,000	36.31%
28,001	3	85,500	204	83.61%	1,496,500	38.51%
29,001	3	88,500	207	84.84%	1,585,000	40.79%
30,001	2	61,000	209	85.66%	1,646,000	42.36%
31,001	-	-	209	85.66%	1,646,000	42.36%
32,001	2	65,000	211	86.48%	1,711,000	44.03%
33,001	-	-	211	86.48%	1,711,000	44.03%
34,001	-	-	211	86.48%	1,711,000	44.03%
35,001	-	-	211	86.48%	1,711,000	44.03%
36,001	3	109,500	214	87.70%	1,820,500	46.85%
37,001	1	37,500	215	88.11%	1,858,000	47.81%
38,001	-	-	215	88.11%	1,858,000	47.81%
39,001	-	-	215	88.11%	1,858,000	47.81%
40,001	1	40,500	216	88.52%	1,898,500	48.85%
41,001	1	41,500	217	88.93%	1,940,000	49.92%
42,001	1	42,500	218	89.34%	1,982,500	51.01%
43,001	1	43,500	219	89.75%	2,026,000	52.13%
44,001	-	-	219	89.75%	2,026,000	52.13%
45,001	2	91,000	221	90.57%	2,117,000	54.47%
46,001	-	-	221	90.57%	2,117,000	54.47%
47,001	1	47,500	222	90.98%	2,164,500	55.70%
48,001	1	48,500	223	91.39%	2,213,000	56.95%
49,001	-	-	223	91.39%	2,213,000	56.95%
50,001	1	50,500	224	91.80%	2,263,500	58.24%
51,001	-	-	224	91.80%	2,263,500	58.24%
52,001	1	52,500	225	92.21%	2,316,000	59.60%
53,001	-	-	225	92.21%	2,316,000	59.60%
54,001	1	54,500	226	92.62%	2,370,500	61.00%
55,001	-	-	226	92.62%	2,370,500	61.00%
56,001	-	-	226	92.62%	2,370,500	61.00%
57,001	1	57,500	227	93.03%	2,428,000	62.48%
58,001	2	117,000	229	93.85%	2,545,000	65.49%
59,001	-	-	229	93.85%	2,545,000	65.49%
60,001	-	-	229	93.85%	2,545,000	65.49%

61,001	62,000	-	-	229	93.85%	2,545,000	65.49%
62,001	63,000	1	62,500	230	94.26%	2,607,500	67.10%
63,001	64,000	2	127,000	232	95.08%	2,734,500	70.36%
64,001	65,000	-	-	232	95.08%	2,734,500	70.36%
65,001	66,000	-	-	232	95.08%	2,734,500	70.36%
66,001	67,000	1	66,500	233	95.49%	2,801,000	72.08%
67,001	68,000	-	-	233	95.49%	2,801,000	72.08%
68,001	69,000	-	-	233	95.49%	2,801,000	72.08%
69,001	70,000	-	-	233	95.49%	2,801,000	72.08%
70,001	71,000	-	-	233	95.49%	2,801,000	72.08%
71,001	72,000	-	-	233	95.49%	2,801,000	72.08%
72,001	73,000	1	72,500	234	95.90%	2,873,500	73.94%
73,001	74,000	-	-	234	95.90%	2,873,500	73.94%
74,001	75,000	-	-	234	95.90%	2,873,500	73.94%
75,001	76,000	-	-	234	95.90%	2,873,500	73.94%
76,001	77,000	-	-	234	95.90%	2,873,500	73.94%
77,001	78,000	1	77,500	235	96.31%	2,951,000	75.94%
78,001	79,000	1	78,500	236	96.72%	3,029,500	77.96%
90,001	91,000	1	90,500	237	97.13%	3,120,000	80.28%
91,001	92,000	1	91,500	238	97.54%	3,211,500	82.64%
95,001	96,000	1	95,500	239	97.95%	3,307,000	85.10%
97,001	98,000	1	97,500	240	98.36%	3,404,500	87.61%
106,610	106,610	1	106,610	241	98.77%	3,511,110	90.35%
110,880	110,880	1	110,880	242	99.18%	3,621,990	93.20%
117,300	117,300	1	117,300	243	99.59%	3,739,290	96.22%
146,900	146,900	1	146,900	244	100.00%	3,886,190	100.00%
				244	100.00%	3,886,190	100.00%
Totals		244	3,886,190	244		3,886,190	

Average No. of Customers: 21

Average Consumption: 15,927

Median Consumption: 5,500

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Bill Count

Schedule H-5

Rate Schedule: 3/4" Commercial

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
				No.	% of Total	Amount	% of Total
0			-	-	0.00%	-	0.00%
1	1,000	3	1,500	3	27.27%	1,500	3.70%
1,001	2,000	2	3,000	5	45.45%	4,500	11.11%
2,001	3,000	1	2,500	6	54.55%	7,000	17.28%
3,001	4,000	1	3,500	7	63.64%	10,500	25.93%
4,001	5,000	-	-	7	63.64%	10,500	25.93%
5,001	6,000	1	5,500	8	72.73%	16,000	39.51%
6,001	7,000	-	-	8	72.73%	16,000	39.51%
7,001	8,000	1	7,500	9	81.82%	23,500	58.02%
8,001	9,000	2	17,000	11	100.00%	40,500	100.00%
			-	11	100.00%	40,500	100.00%
Totals		11	40,500	11		40,500	

Average No. of Customers: 1

Average Consumption: 3,682

Median Consumption: 2,500

Rate Schedule: 1" Commercial

Block	Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption Amount	% of Total
			No.	% of Total		
0	-	-	-	0.00%	-	0.00%
1	9	4,500	9	9.38%	4,500	0.07%
1,001	3	4,500	12	12.50%	9,000	0.14%
2,001	-	-	12	12.50%	9,000	0.14%
3,001	1	3,500	13	13.54%	12,500	0.20%
4,001	-	-	13	13.54%	12,500	0.20%
5,001	1	5,500	14	14.58%	18,000	0.28%
6,001	2	13,000	16	16.67%	31,000	0.49%
7,001	3	22,500	19	19.79%	53,500	0.84%
8,001	4	34,000	23	23.96%	87,500	1.37%
9,001	3	28,500	26	27.08%	116,000	1.82%
10,001	7	73,500	33	34.38%	189,500	2.98%
11,001	2	23,000	35	36.46%	212,500	3.34%
12,001	4	50,000	39	40.63%	262,500	4.12%
13,001	6	81,000	45	46.88%	343,500	5.40%
14,001	2	29,000	47	48.96%	372,500	5.85%
15,001	1	15,500	48	50.00%	388,000	6.10%
16,001	1	16,500	49	51.04%	404,500	6.36%
17,001	-	-	49	51.04%	404,500	6.36%
18,001	2	37,000	51	53.13%	441,500	6.94%
22,001	1	22,500	52	54.17%	464,000	7.29%
24,001	1	24,500	53	55.21%	488,500	7.68%
25,001	1	25,500	54	56.25%	514,000	8.08%
30,001	1	30,500	55	57.29%	544,500	8.56%
32,001	1	32,500	56	58.33%	577,000	9.07%
36,001	1	36,500	57	59.38%	613,500	9.64%
39,001	1	39,500	58	60.42%	653,000	10.26%
49,001	1	49,500	59	61.46%	702,500	11.04%
57,001	1	57,500	60	62.50%	760,000	11.94%
67,001	1	67,500	61	63.54%	827,500	13.00%
68,001	7	479,500	68	70.83%	1,307,000	20.54%
75,001	1	75,500	69	71.88%	1,382,500	21.72%
82,001	1	82,500	70	72.92%	1,465,000	23.02%
107,784	1	107,784	71	73.96%	1,572,784	24.71%
108,186	1	108,186	72	75.00%	1,680,970	26.41%
108,417	1	108,417	73	76.04%	1,789,387	28.12%
115,244	1	115,244	74	77.08%	1,904,631	29.93%
128,878	1	128,878	75	78.13%	2,033,509	31.95%
142,090	1	142,090	76	79.17%	2,175,599	34.19%
146,270	1	146,270	77	80.21%	2,321,869	36.48%
152,660	1	152,660	78	81.25%	2,474,529	38.88%
153,741	1	153,741	79	82.29%	2,628,270	41.30%
153,914	1	153,914	80	83.33%	2,782,184	43.72%
159,523	1	159,523	81	84.38%	2,941,707	46.22%
165,640	1	165,640	82	85.42%	3,107,347	48.83%
167,874	1	167,874	83	86.46%	3,275,221	51.46%
172,932	1	172,932	84	87.50%	3,448,153	54.18%
178,200	1	178,200	85	88.54%	3,626,353	56.98%
180,993	1	180,993	86	89.58%	3,807,346	59.83%
186,840	1	186,840	87	90.63%	3,994,186	62.76%
200,474	1	200,474	88	91.67%	4,194,660	65.91%
202,703	1	202,703	89	92.71%	4,397,363	69.10%
217,705	1	217,705	90	93.75%	4,615,068	72.52%
224,200	1	224,200	91	94.79%	4,839,268	76.04%
230,490	1	230,490	92	95.83%	5,069,758	79.66%
256,780	1	256,780	93	96.88%	5,326,538	83.70%
298,014	1	298,014	94	97.92%	5,624,552	88.38%
338,742	1	338,742	95	98.96%	5,963,294	93.70%
400,833	1	400,833	96	100.00%	6,364,127	100.00%
			96	100.00%	6,364,127	100.00%
Totals	96	6,364,127	96		6,364,127	

Average No. of Customers: 8

Average Consumption: 66,293

Median Consumption: 16,500

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Bill Count

Schedule H-5

Rate Schedule: 1.5" Commercial

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
				No.	% of Total	Amount	% of Total
1	1,000	13	6,500	13	10.08%	6,500	0.10%
1,001	2,000	10	15,000	23	17.83%	21,500	0.34%
2,001	3,000	13	32,500	36	27.91%	54,000	0.84%
3,001	4,000	7	24,500	43	33.33%	78,500	1.23%
4,001	5,000	3	13,500	46	35.66%	92,000	1.44%
5,001	6,000	3	16,500	49	37.98%	108,500	1.69%
6,001	7,000	1	6,500	50	38.76%	115,000	1.80%
7,001	8,000	2	15,000	52	40.31%	130,000	2.03%
8,001	9,000		-	52	40.31%	130,000	2.03%
9,001	10,000	1	9,500	53	41.09%	139,500	2.18%
10,001	11,000	3	31,500	56	43.41%	171,000	2.67%
11,001	12,000	3	34,500	59	45.74%	205,500	3.21%
12,001	13,000	2	25,000	61	47.29%	230,500	3.60%
13,001	14,000		-	61	47.29%	230,500	3.60%
14,001	15,000	1	14,500	62	48.06%	245,000	3.82%
18,001	19,000	2	37,000	64	49.61%	282,000	4.40%
19,001	20,000	1	19,500	65	50.39%	301,500	4.71%
22,001	23,000	2	45,000	67	51.94%	346,500	5.41%
23,001	24,000	1	23,500	68	52.71%	370,000	5.78%
28,001	29,000	1	28,500	69	53.49%	398,500	6.22%
29,001	30,000	1	29,500	70	54.26%	428,000	6.68%
30,001	31,000	1	30,500	71	55.04%	458,500	7.16%
31,001	32,000	2	63,000	73	56.59%	521,500	8.14%
32,001	33,000	1	32,500	74	57.36%	554,000	8.65%
33,001	34,000	1	33,500	75	58.14%	587,500	9.17%
37,001	38,000	1	37,500	76	58.91%	625,000	9.76%
40,001	41,000	2	81,000	78	60.47%	706,000	11.02%
41,001	42,000	1	41,500	79	61.24%	747,500	11.67%
42,001	43,000	1	42,500	80	62.02%	790,000	12.33%
43,001	44,000	1	43,500	81	62.79%	833,500	13.01%
44,001	45,000	2	89,000	83	64.34%	922,500	14.40%
46,001	47,000	1	46,500	84	65.12%	969,000	15.13%
48,001	49,000	2	97,000	86	66.67%	1,066,000	16.64%
49,001	50,000	1	49,500	87	67.44%	1,115,500	17.41%
50,001	51,000	1	50,500	88	68.22%	1,166,000	18.20%
51,001	52,000	1	51,500	89	68.99%	1,217,500	19.01%
54,001	55,000	1	54,500	90	69.77%	1,272,000	19.86%
55,001	56,000	3	166,500	93	72.09%	1,438,500	22.46%
58,001	59,000	1	58,500	94	72.87%	1,497,000	23.37%
60,001	61,000	2	121,000	96	74.42%	1,618,000	25.26%
62,001	63,000	1	62,500	97	75.19%	1,680,500	26.23%
68,001	69,000	1	68,500	98	75.97%	1,749,000	27.30%
70,001	71,000	1	70,500	99	76.74%	1,819,500	28.40%
74,001	75,000	1	74,500	100	77.52%	1,894,000	29.57%
77,001	78,000	1	77,500	101	78.29%	1,971,500	30.78%
80,001	81,000	1	80,500	102	79.07%	2,052,000	32.03%
83,001	84,000	2	167,000	104	80.62%	2,219,000	34.64%
84,001	85,000	1	84,500	105	81.40%	2,303,500	35.96%
89,001	90,000	1	89,500	106	82.17%	2,393,000	37.36%
90,001	91,000	1	90,500	107	82.95%	2,483,500	38.77%
92,001	93,000	1	92,500	108	83.72%	2,576,000	40.21%
93,001	94,000	1	93,500	109	84.50%	2,669,500	41.67%
95,001	96,000	1	95,500	110	85.27%	2,765,000	43.17%
98,001	99,000	1	98,500	111	86.05%	2,863,500	44.70%
99,001	100,000	1	99,500	112	86.82%	2,963,000	46.26%
104,400	104,400	1	104,400	113	87.60%	3,067,400	47.89%
105,100	105,100	1	105,100	114	88.37%	3,172,500	49.53%
129,400	129,400	1	129,400	115	89.15%	3,301,900	51.55%

136,000	136,000	1	136,000	116	89.92%	3,437,900	53.67%
144,700	144,700	1	144,700	117	90.70%	3,582,600	55.93%
146,600	146,600	1	146,600	118	91.47%	3,729,200	58.22%
149,500	149,500	1	149,500	119	92.25%	3,878,700	60.55%
152,700	152,700	1	152,700	120	93.02%	4,031,400	62.94%
169,300	169,300	1	169,300	121	93.80%	4,200,700	65.58%
172,200	172,200	1	172,200	122	94.57%	4,372,900	68.27%
193,200	193,200	1	193,200	123	95.35%	4,566,100	71.28%
266,200	266,200	1	266,200	124	96.12%	4,832,300	75.44%
274,100	274,100	1	274,100	125	96.90%	5,106,400	79.72%
278,900	278,900	1	278,900	126	97.67%	5,385,300	84.07%
327,300	327,300	1	327,300	127	98.45%	5,712,600	89.18%
344,800	344,800	1	344,800	128	99.22%	6,057,400	94.56%
348,200	348,200	1	348,200	129	100.00%	6,405,600	100.00%
			-	129	100.00%	6,405,600	100.00%

Totals	129	6,405,600	129	6,405,600
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Average No. of Customers: 11

Average Consumption: 49,656

Median Consumption: 19,500

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Bill Count

Schedule H-5

Rate Schedule: 2nd Commercial

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
				No.	% of Total	Amount	% of Total
0		73	-	73	11.46%	-	0.00%
1	1,000	29	14,500	102	16.01%	14,500	0.02%
1,001	2,000	6	9,000	108	16.95%	23,500	0.03%
2,001	3,000	7	17,500	115	18.05%	41,000	0.05%
3,001	4,000	12	42,000	127	19.94%	83,000	0.10%
4,001	5,000	6	27,000	133	20.88%	110,000	0.13%
5,001	6,000	2	11,000	135	21.19%	121,000	0.15%
6,001	7,000	3	19,500	138	21.66%	140,500	0.17%
7,001	8,000	10	75,000	148	23.23%	215,500	0.26%
8,001	9,000	14	119,000	162	25.43%	334,500	0.41%
9,001	10,000	4	38,000	166	26.06%	372,500	0.46%
10,001	11,000	8	84,000	174	27.32%	456,500	0.56%
11,001	12,000	6	69,000	180	28.26%	525,500	0.64%
12,001	13,000	4	50,000	184	28.89%	575,500	0.70%
13,001	14,000	7	94,500	191	29.98%	670,000	0.82%
14,001	15,000	7	101,500	198	31.08%	771,500	0.94%
15,001	16,000	12	186,000	210	32.97%	957,500	1.17%
16,001	17,000	8	132,000	218	34.22%	1,089,500	1.33%
17,001	18,000	12	210,000	230	36.11%	1,299,500	1.59%
18,001	19,000	7	129,500	237	37.21%	1,429,000	1.75%
19,001	20,000	7	136,500	244	38.30%	1,565,500	1.91%
20,001	21,000	4	82,000	248	38.93%	1,647,500	2.01%
21,001	22,000	4	86,000	252	39.56%	1,733,500	2.12%
22,001	23,000	4	90,000	256	40.19%	1,823,500	2.23%
23,001	24,000	2	47,000	258	40.50%	1,870,500	2.29%
24,001	25,000	3	73,500	261	40.97%	1,944,000	2.38%
25,001	26,000	5	127,500	266	41.76%	2,071,500	2.53%
26,001	27,000	8	212,000	274	43.01%	2,283,500	2.79%
27,001	28,000	5	137,500	279	43.80%	2,421,000	2.96%
28,001	29,000	1	28,500	280	43.96%	2,449,500	2.99%
29,001	30,000	4	118,000	284	44.58%	2,567,500	3.14%
30,001	31,000	5	152,500	289	45.37%	2,720,000	3.32%
31,001	32,000	3	94,500	292	45.84%	2,814,500	3.44%
32,001	33,000	4	130,000	296	46.47%	2,944,500	3.60%
33,001	34,000	3	100,500	299	46.94%	3,045,000	3.72%
34,001	35,000	2	69,000	301	47.25%	3,114,000	3.81%
35,001	36,000	4	142,000	305	47.88%	3,256,000	3.98%
36,001	37,000	5	182,500	310	48.67%	3,438,500	4.20%
37,001	38,000	4	150,000	314	49.29%	3,588,500	4.39%
38,001	39,000	4	154,000	318	49.92%	3,742,500	4.57%
39,001	40,000	4	158,000	322	50.55%	3,900,500	4.77%
40,001	41,000	3	121,500	325	51.02%	4,022,000	4.91%
41,001	42,000	3	124,500	328	51.49%	4,146,500	5.07%
42,001	43,000	1	42,500	329	51.65%	4,189,000	5.12%
43,001	44,000	4	174,000	333	52.28%	4,363,000	5.33%
44,001	45,000	2	89,000	335	52.59%	4,452,000	5.44%
45,001	46,000	3	136,500	338	53.06%	4,588,500	5.61%
46,001	47,000	4	186,000	342	53.69%	4,774,500	5.83%
47,001	48,000	1	47,500	343	53.85%	4,822,000	5.89%
48,001	49,000	2	97,000	345	54.16%	4,919,000	6.01%
49,001	50,000	8	396,000	353	55.42%	5,315,000	6.49%
50,001	51,000	4	202,000	357	56.04%	5,517,000	6.74%
51,001	52,000	5	257,500	362	56.83%	5,774,500	7.06%
52,001	53,000	1	52,500	363	56.99%	5,827,000	7.12%
53,001	54,000	2	107,000	365	57.30%	5,934,000	7.25%
54,001	55,000	3	163,500	368	57.77%	6,097,500	7.45%
55,001	56,000	2	111,000	370	58.08%	6,208,500	7.59%
56,001	57,000	3	169,500	373	58.56%	6,378,000	7.79%

57,001	58,000	2	115,000	375	58.87%	6,493,000	7.93%
58,001	59,000	1	58,500	376	59.03%	6,551,500	8.01%
59,001	60,000	9	535,500	385	60.44%	7,087,000	8.66%
60,001	61,000	1	60,500	386	60.60%	7,147,500	8.73%
61,001	62,000	4	246,000	390	61.22%	7,393,500	9.03%
62,001	63,000	10	625,000	400	62.79%	8,018,500	9.80%
63,001	64,000	4	254,000	404	63.42%	8,272,500	10.11%
64,001	65,000	2	129,000	406	63.74%	8,401,500	10.27%
65,001	66,000	2	131,000	408	64.05%	8,532,500	10.43%
66,001	67,000	5	332,500	413	64.84%	8,865,000	10.83%
67,001	68,000	1	67,500	414	64.99%	8,932,500	10.92%
68,001	69,000	1	68,500	415	65.15%	9,001,000	11.00%
69,001	70,000		-	415	65.15%	9,001,000	11.00%
70,001	71,000	4	282,000	419	65.78%	9,283,000	11.34%
71,001	72,000	2	143,000	421	66.09%	9,426,000	11.52%
72,001	73,000	2	145,000	423	66.41%	9,571,000	11.70%
73,001	74,000		-	423	66.41%	9,571,000	11.70%
74,001	75,000		-	423	66.41%	9,571,000	11.70%
75,001	76,000	4	302,000	427	67.03%	9,873,000	12.06%
76,001	77,000		-	427	67.03%	9,873,000	12.06%
77,001	78,000	2	155,000	429	67.35%	10,028,000	12.25%
78,001	79,000	1	78,500	430	67.50%	10,106,500	12.35%
79,001	80,000	3	238,500	433	67.97%	10,345,000	12.64%
80,001	81,000		-	433	67.97%	10,345,000	12.64%
81,001	82,000	2	163,000	435	68.29%	10,508,000	12.84%
82,001	83,000	1	82,500	436	68.45%	10,590,500	12.94%
83,001	84,000		-	436	68.45%	10,590,500	12.94%
84,001	85,000	1	84,500	437	68.60%	10,675,000	13.04%
85,001	86,000	1	85,500	438	68.76%	10,760,500	13.15%
86,001	87,000	1	86,500	439	68.92%	10,847,000	13.25%
87,001	88,000	1	87,500	440	69.07%	10,934,500	13.36%
88,001	89,000	1	88,500	441	69.23%	11,023,000	13.47%
89,001	90,000	1	89,500	442	69.39%	11,112,500	13.58%
90,001	91,000	1	90,500	443	69.54%	11,203,000	13.69%
91,001	92,000	2	183,000	445	69.86%	11,386,000	13.91%
92,001	93,000		-	445	69.86%	11,386,000	13.91%
93,001	94,000	1	93,500	446	70.02%	11,479,500	14.03%
94,001	95,000		-	446	70.02%	11,479,500	14.03%
95,001	96,000	2	191,000	448	70.33%	11,670,500	14.26%
96,001	97,000	1	96,500	449	70.49%	11,767,000	14.38%
97,001	98,000		-	449	70.49%	11,767,000	14.38%
98,001	99,000	1	98,500	450	70.64%	11,865,500	14.50%
101,000	101,000	1	101,000	451	70.80%	11,966,500	14.62%
101,700	101,700	1	101,700	452	70.96%	12,068,200	14.75%
101,860	101,860	1	101,860	453	71.11%	12,170,060	14.87%
104,000	104,000	1	104,000	454	71.27%	12,274,060	15.00%
105,500	105,500	1	105,500	455	71.43%	12,379,560	15.13%
106,020	106,020	1	106,020	456	71.59%	12,485,580	15.26%
108,400	108,400	1	108,400	457	71.74%	12,593,980	15.39%
109,300	109,300	1	109,300	458	71.90%	12,703,280	15.52%
109,900	109,900	1	109,900	459	72.06%	12,813,180	15.66%
111,100	111,100	1	111,100	460	72.21%	12,924,280	15.79%
112,100	112,100	1	112,100	461	72.37%	13,036,380	15.93%
113,300	113,300	1	113,300	462	72.53%	13,149,680	16.07%
115,000	115,000	1	115,000	463	72.68%	13,264,680	16.21%
115,500	115,500	1	115,500	464	72.84%	13,380,180	16.35%
115,800	115,800	1	115,800	465	73.00%	13,495,980	16.49%
119,400	119,400	1	119,400	466	73.16%	13,615,380	16.64%
120,800	120,800	1	120,800	467	73.31%	13,736,180	16.79%
121,300	121,300	1	121,300	468	73.47%	13,857,480	16.93%
122,500	122,500	1	122,500	469	73.63%	13,979,980	17.08%
123,600	123,600	1	123,600	470	73.78%	14,103,580	17.23%
123,900	123,900	1	123,900	471	73.94%	14,227,480	17.39%
124,300	124,300	1	124,300	472	74.10%	14,351,780	17.54%
125,100	125,100	1	125,100	473	74.25%	14,476,880	17.69%
130,400	130,400	1	130,400	474	74.41%	14,607,280	17.85%
132,000	132,000	1	132,000	475	74.57%	14,739,280	18.01%
132,800	132,800	1	132,800	476	74.73%	14,872,080	18.17%
132,860	132,860	1	132,860	477	74.88%	15,004,940	18.34%

133,360	133,360	1	133,360	478	75.04%	15,138,300	18.50%
135,200	135,200	1	135,200	479	75.20%	15,273,500	18.66%
138,700	138,700	1	138,700	480	75.35%	15,412,200	18.83%
140,300	140,300	1	140,300	481	75.51%	15,552,500	19.01%
140,600	140,600	1	140,600	482	75.67%	15,693,100	19.18%
142,440	142,440	1	142,440	483	75.82%	15,835,540	19.35%
144,600	144,600	1	144,600	484	75.98%	15,980,140	19.53%
144,700	144,700	1	144,700	485	76.14%	16,124,840	19.70%
145,400	145,400	1	145,400	486	76.30%	16,270,240	19.88%
148,000	148,000	1	148,000	487	76.45%	16,418,240	20.06%
149,100	149,100	1	149,100	488	76.61%	16,567,340	20.25%
149,700	149,700	1	149,700	489	76.77%	16,717,040	20.43%
149,900	149,900	1	149,900	490	76.92%	16,866,940	20.61%
150,300	150,300	1	150,300	491	77.08%	17,017,240	20.79%
150,600	150,600	1	150,600	492	77.24%	17,167,840	20.98%
151,100	151,100	1	151,100	493	77.39%	17,318,940	21.16%
151,100	151,100	1	151,100	494	77.55%	17,470,040	21.35%
151,300	151,300	1	151,300	495	77.71%	17,621,340	21.53%
151,400	151,400	1	151,400	496	77.86%	17,772,740	21.72%
152,200	152,200	1	152,200	497	78.02%	17,924,940	21.90%
153,320	153,320	1	153,320	498	78.18%	18,078,260	22.09%
154,500	154,500	1	154,500	499	78.34%	18,232,760	22.28%
154,900	154,900	1	154,900	500	78.49%	18,387,660	22.47%
155,100	155,100	1	155,100	501	78.65%	18,542,760	22.66%
156,300	156,300	1	156,300	502	78.81%	18,699,060	22.85%
156,700	156,700	1	156,700	503	78.96%	18,855,760	23.04%
158,300	158,300	1	158,300	504	79.12%	19,014,060	23.24%
158,700	158,700	1	158,700	505	79.28%	19,172,760	23.43%
159,100	159,100	1	159,100	506	79.43%	19,331,860	23.62%
160,140	160,140	1	160,140	507	79.59%	19,492,000	23.82%
160,300	160,300	1	160,300	508	79.75%	19,652,300	24.01%
161,100	161,100	1	161,100	509	79.91%	19,813,400	24.21%
162,500	162,500	1	162,500	510	80.06%	19,975,900	24.41%
164,300	164,300	1	164,300	511	80.22%	20,140,200	24.61%
164,700	164,700	1	164,700	512	80.38%	20,304,900	24.81%
166,000	166,000	1	166,000	513	80.53%	20,470,900	25.02%
166,100	166,100	1	166,100	514	80.69%	20,637,000	25.22%
166,300	166,300	1	166,300	515	80.85%	20,803,300	25.42%
166,400	166,400	1	166,400	516	81.00%	20,969,700	25.62%
170,900	170,900	1	170,900	517	81.16%	21,140,600	25.83%
173,600	173,600	1	173,600	518	81.32%	21,314,200	26.05%
174,400	174,400	1	174,400	519	81.48%	21,488,600	26.26%
175,500	175,500	1	175,500	520	81.63%	21,664,100	26.47%
177,600	177,600	1	177,600	521	81.79%	21,841,700	26.69%
180,760	180,760	1	180,760	522	81.95%	22,022,460	26.91%
185,900	185,900	1	185,900	523	82.10%	22,208,360	27.14%
186,700	186,700	1	186,700	524	82.26%	22,395,060	27.37%
187,500	187,500	1	187,500	525	82.42%	22,582,560	27.60%
190,900	190,900	1	190,900	526	82.57%	22,773,460	27.83%
191,500	191,500	1	191,500	527	82.73%	22,964,960	28.06%
192,400	192,400	1	192,400	528	82.89%	23,157,360	28.30%
195,200	195,200	1	195,200	529	83.05%	23,352,560	28.54%
197,700	197,700	1	197,700	530	83.20%	23,550,260	28.78%
198,200	198,200	1	198,200	531	83.36%	23,748,460	29.02%
199,100	199,100	1	199,100	532	83.52%	23,947,560	29.26%
201,700	201,700	1	201,700	533	83.67%	24,149,260	29.51%
202,400	202,400	1	202,400	534	83.83%	24,351,660	29.76%
202,800	202,800	1	202,800	535	83.99%	24,554,460	30.01%
204,000	204,000	1	204,000	536	84.14%	24,758,460	30.25%
204,700	204,700	1	204,700	537	84.30%	24,963,160	30.50%
205,400	205,400	1	205,400	538	84.46%	25,168,560	30.76%
206,500	206,500	1	206,500	539	84.62%	25,375,060	31.01%
207,300	207,300	1	207,300	540	84.77%	25,582,360	31.26%
209,200	209,200	1	209,200	541	84.93%	25,791,560	31.52%
210,100	210,100	1	210,100	542	85.09%	26,001,660	31.77%
210,200	210,200	1	210,200	543	85.24%	26,211,860	32.03%
212,800	212,800	1	212,800	544	85.40%	26,424,660	32.29%
214,800	214,800	1	214,800	545	85.56%	26,639,460	32.55%
214,900	214,900	1	214,900	546	85.71%	26,854,360	32.82%

216,000	216,000	1	216,000	547	85.87%	27,070,360	33.08%
216,800	216,800	1	216,800	548	86.03%	27,287,160	33.34%
217,300	217,300	1	217,300	549	86.19%	27,504,460	33.61%
217,400	217,400	1	217,400	550	86.34%	27,721,860	33.88%
219,600	219,600	1	219,600	551	86.50%	27,941,460	34.14%
221,100	221,100	1	221,100	552	86.66%	28,162,560	34.41%
222,400	222,400	1	222,400	553	86.81%	28,384,960	34.69%
227,500	227,500	1	227,500	554	86.97%	28,612,460	34.96%
229,500	229,500	1	229,500	555	87.13%	28,841,960	35.24%
232,500	232,500	1	232,500	556	87.28%	29,074,460	35.53%
233,000	233,000	1	233,000	557	87.44%	29,307,460	35.81%
234,200	234,200	1	234,200	558	87.60%	29,541,660	36.10%
237,600	237,600	1	237,600	559	87.76%	29,779,260	36.39%
238,300	238,300	1	238,300	560	87.91%	30,017,560	36.68%
241,000	241,000	1	241,000	561	88.07%	30,258,560	36.98%
241,900	241,900	1	241,900	562	88.23%	30,500,460	37.27%
243,000	243,000	1	243,000	563	88.38%	30,743,460	37.57%
244,400	244,400	1	244,400	564	88.54%	30,987,860	37.87%
247,400	247,400	1	247,400	565	88.70%	31,235,260	38.17%
252,400	252,400	1	252,400	566	88.85%	31,487,660	38.48%
253,600	253,600	1	253,600	567	89.01%	31,741,260	38.79%
255,300	255,300	1	255,300	568	89.17%	31,996,560	39.10%
259,700	259,700	1	259,700	569	89.32%	32,256,260	39.42%
260,100	260,100	1	260,100	570	89.48%	32,516,360	39.73%
260,500	260,500	1	260,500	571	89.64%	32,776,860	40.05%
268,000	268,000	1	268,000	572	89.80%	33,044,860	40.38%
269,300	269,300	1	269,300	573	89.95%	33,314,160	40.71%
271,500	271,500	1	271,500	574	90.11%	33,585,660	41.04%
274,400	274,400	1	274,400	575	90.27%	33,860,060	41.38%
274,600	274,600	1	274,600	576	90.42%	34,134,660	41.71%
277,600	277,600	1	277,600	577	90.58%	34,412,260	42.05%
281,100	281,100	1	281,100	578	90.74%	34,693,360	42.40%
283,700	283,700	1	283,700	579	90.89%	34,977,060	42.74%
284,900	284,900	1	284,900	580	91.05%	35,261,960	43.09%
287,140	287,140	1	287,140	581	91.21%	35,549,100	43.44%
295,480	295,480	1	295,480	582	91.37%	35,844,580	43.80%
300,400	300,400	1	300,400	583	91.52%	36,144,980	44.17%
305,400	305,400	1	305,400	584	91.68%	36,450,380	44.54%
306,000	306,000	1	306,000	585	91.84%	36,756,380	44.92%
308,900	308,900	1	308,900	586	91.99%	37,065,280	45.29%
313,600	313,600	1	313,600	587	92.15%	37,378,880	45.68%
314,500	314,500	1	314,500	588	92.31%	37,693,380	46.06%
317,000	317,000	1	317,000	589	92.46%	38,010,380	46.45%
335,300	335,300	1	335,300	590	92.62%	38,345,680	46.86%
350,400	350,400	1	350,400	591	92.78%	38,696,080	47.29%
366,500	366,500	1	366,500	592	92.94%	39,062,580	47.73%
382,900	382,900	1	382,900	593	93.09%	39,445,480	48.20%
404,700	404,700	1	404,700	594	93.25%	39,850,180	48.70%
427,100	427,100	1	427,100	595	93.41%	40,277,280	49.22%
435,600	435,600	1	435,600	596	93.56%	40,712,880	49.75%
439,500	439,500	1	439,500	597	93.72%	41,152,380	50.29%
440,700	440,700	1	440,700	598	93.88%	41,593,080	50.83%
444,600	444,600	1	444,600	599	94.03%	42,037,680	51.37%
460,000	460,000	1	460,000	600	94.19%	42,497,680	51.93%
472,000	472,000	1	472,000	601	94.35%	42,969,680	52.51%
506,000	506,000	1	506,000	602	94.51%	43,475,680	53.13%
526,700	526,700	1	526,700	603	94.66%	44,002,380	53.77%
543,500	543,500	1	543,500	604	94.82%	44,545,880	54.43%
567,900	567,900	1	567,900	605	94.98%	45,113,780	55.13%
568,900	568,900	1	568,900	606	95.13%	45,682,680	55.82%
585,500	585,500	1	585,500	607	95.29%	46,268,180	56.54%
602,700	602,700	1	602,700	608	95.45%	46,870,880	57.28%
661,600	661,600	1	661,600	609	95.60%	47,532,480	58.08%
667,300	667,300	1	667,300	610	95.76%	48,199,780	58.90%
688,800	688,800	1	688,800	611	95.92%	48,888,580	59.74%
746,300	746,300	1	746,300	612	96.08%	49,634,880	60.65%
784,300	784,300	1	784,300	613	96.23%	50,419,180	61.61%
787,300	787,300	1	787,300	614	96.39%	51,206,480	62.57%
801,600	801,600	1	801,600	615	96.55%	52,008,080	63.55%

852,600	852,600	1	852,600	616	96.70%	52,860,680	64.60%
882,900	882,900	1	882,900	617	96.86%	53,743,580	65.67%
936,300	936,300	1	936,300	618	97.02%	54,679,880	66.82%
940,200	940,200	1	940,200	619	97.17%	55,620,080	67.97%
974,400	974,400	1	974,400	620	97.33%	56,594,480	69.16%
975,200	975,200	1	975,200	621	97.49%	57,569,680	70.35%
982,400	982,400	1	982,400	622	97.65%	58,552,080	71.55%
1,001,200	1,001,200	1	1,001,200	623	97.80%	59,553,280	72.77%
1,053,600	1,053,600	1	1,053,600	624	97.96%	60,606,880	74.06%
1,099,100	1,099,100	1	1,099,100	625	98.12%	61,705,980	75.40%
1,257,600	1,257,600	1	1,257,600	626	98.27%	62,963,580	76.94%
1,298,300	1,298,300	1	1,298,300	627	98.43%	64,261,880	78.53%
1,316,800	1,316,800	1	1,316,800	628	98.59%	65,578,680	80.14%
1,335,300	1,335,300	1	1,335,300	629	98.74%	66,913,980	81.77%
1,357,800	1,357,800	1	1,357,800	630	98.90%	68,271,780	83.43%
1,496,900	1,496,900	1	1,496,900	631	99.06%	69,768,680	85.26%
1,606,400	1,606,400	1	1,606,400	632	99.22%	71,375,080	87.22%
1,778,200	1,778,200	1	1,778,200	633	99.37%	73,153,280	89.39%
1,935,200	1,935,200	1	1,935,200	634	99.53%	75,088,480	91.76%
2,073,800	2,073,800	1	2,073,800	635	99.69%	77,162,280	94.29%
2,254,000	2,254,000	1	2,254,000	636	99.84%	79,416,280	97.05%
2,417,200	2,417,200	1	2,417,200	637	100.00%	81,833,480	100.00%
-	-	-	-	637	100.00%	81,833,480	100.00%

Totals	637	81,833,480	637	81,833,480
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Average No. of Customers: 54

Average Consumption: 128,467

Median Consumption: 39,500

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Bill Count

Schedule H-5

Rate Schedule: 3" Commercial

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
				No.	% of Total	Amount	% of Total
0			-	-	0.0%	-	0.00%
125,000	125,000	1	125,000	1	8.3%	125,000	4.77%
126,000	126,000	1	126,000	2	16.7%	251,000	9.57%
135,000	135,000	1	135,000	3	25.0%	386,000	14.72%
192,000	192,000	1	192,000	4	33.3%	578,000	22.04%
194,000	194,000	1	194,000	5	41.7%	772,000	29.43%
211,000	211,000	1	211,000	6	50.0%	983,000	37.48%
219,000	219,000	1	219,000	7	58.3%	1,202,000	45.83%
271,000	271,000	1	271,000	8	66.7%	1,473,000	56.16%
274,000	274,000	1	274,000	9	75.0%	1,747,000	66.60%
276,000	276,000	1	276,000	10	83.3%	2,023,000	77.13%
291,000	291,000	1	291,000	11	91.7%	2,314,000	88.22%
309,000	309,000	1	309,000	12	100.0%	2,623,000	100.00%
Totals		12	2,623,000	12		2,623,000	

Average No. of Customers: 1

Average Consumption: 218,583

Median Consumption: 215,000

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Bill Count

Schedule H-5

Rate Schedule: 6" Commercial

Block	Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
			No.	% of Total	Amount	% of Total
0	9	-	9	37.50%	-	0.00%
1 1,000	2	1,000	11	45.83%	1,000	0.07%
2,001 3,000	1	2,500	12	50.00%	3,500	0.25%
4,001 5,000	1	4,500	13	54.17%	8,000	0.56%
8,001 9,000	1	8,500	14	58.33%	16,500	1.16%
12,001 13,000	1	12,500	15	62.50%	29,000	2.03%
20,001 21,000	1	20,500	16	66.67%	49,500	3.47%
27,001 28,000	1	27,500	17	70.83%	77,000	5.40%
93,001 94,000	1	93,500	18	75.00%	170,500	11.95%
154,000 154,000	1	154,000	19	79.17%	324,500	22.75%
162,000 162,000	1	162,000	20	83.33%	486,500	34.10%
199,000 199,000	1	199,000	21	87.50%	685,500	48.05%
219,000 219,000	1	219,000	22	91.67%	904,500	63.41%
222,000 222,000	1	222,000	23	95.83%	1,126,500	78.97%
300,000 300,000	1	300,000	24	100.00%	1,426,500	100.00%
Totals	24	1,426,500	24		1,426,500	

Average No. of Customers: 2

Average Consumption: 59,438

Median Consumption: 4,000

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Bill Count

Schedule H-5

Rate Schedule: 5/8" Irrigation

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
				No.	% of Total	Amount	% of Total
0		18	-	18	28.57%	-	0.00%
1	1,000	10	5,000	28	44.44%	5,000	1.68%
1,001	2,000	5	7,500	33	52.38%	12,500	4.19%
2,001	3,000	12	30,000	45	71.43%	42,500	14.24%
3,001	4,000	2	7,000	47	74.60%	49,500	16.58%
4,001	5,000	1	4,500	48	76.19%	54,000	18.09%
5,001	6,000	1	5,500	49	77.78%	59,500	19.93%
6,001	7,000	4	26,000	53	84.13%	85,500	28.64%
7,001	8,000	-	-	53	84.13%	85,500	28.64%
8,001	9,000	-	-	53	84.13%	85,500	28.64%
9,001	10,000	1	9,500	54	85.71%	95,000	31.83%
10,001	11,000	-	-	54	85.71%	95,000	31.83%
11,001	12,000	1	11,500	55	87.30%	106,500	35.68%
12,001	13,000	1	12,500	56	88.89%	119,000	39.87%
13,001	14,000	-	-	56	88.89%	119,000	39.87%
14,001	15,000	2	29,000	58	92.06%	148,000	49.58%
19,001	20,000	1	19,500	59	93.65%	167,500	56.11%
20,001	21,000	1	20,500	60	95.24%	188,000	62.98%
22,001	23,000	1	22,500	61	96.83%	210,500	70.52%
27,001	28,000	1	27,500	62	98.41%	238,000	79.73%
60,001	61,000	1	60,500	63	100.00%	298,500	100.00%
			-	63	100.00%	298,500	100.00%
Totals		63	298,500	63		298,500	

Average No. of Customers: 6

Average Consumption: 4,738

Median Consumption: 1,500

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Bill Count

Schedule H-5

Rate Schedule: 1" Irrigation

Block	Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
			No.	% of Total	Amount	% of Total
0	41	-	41	13.36%	-	0.00%
1	43	21,500	84	27.36%	21,500	0.37%
1,001	34	51,000	118	38.44%	72,500	1.25%
2,001	26	65,000	144	46.91%	137,500	2.36%
3,001	16	56,000	160	52.12%	193,500	3.32%
4,001	10	45,000	170	55.37%	238,500	4.10%
5,001	3	16,500	173	56.35%	255,000	4.38%
6,001	7	45,500	180	58.63%	300,500	5.16%
7,001	9	67,500	189	61.56%	368,000	6.32%
8,001	18	153,000	207	67.43%	521,000	8.95%
9,001	11	104,500	218	71.01%	625,500	10.74%
10,001	9	94,500	227	73.94%	720,000	12.37%
11,001	3	34,500	230	74.92%	754,500	12.96%
12,001	3	37,500	233	75.90%	792,000	13.60%
13,001	4	54,000	237	77.20%	846,000	14.53%
14,001	4	58,000	241	78.50%	904,000	15.53%
15,001	2	31,000	243	79.15%	935,000	16.06%
16,001	1	16,500	244	79.48%	951,500	16.34%
17,001	3	52,500	247	80.46%	1,004,000	17.25%
18,001	2	37,000	249	81.11%	1,041,000	17.88%
19,001	2	39,000	251	81.76%	1,080,000	18.55%
20,001	-	-	251	81.76%	1,080,000	18.55%
21,001	2	43,000	253	82.41%	1,123,000	19.29%
22,001	4	90,000	257	83.71%	1,213,000	20.84%
23,001	1	23,500	258	84.04%	1,236,500	21.24%
24,001	2	49,000	260	84.69%	1,285,500	22.08%
25,001	-	-	260	84.69%	1,285,500	22.08%
26,001	1	26,500	261	85.02%	1,312,000	22.54%
27,001	1	27,500	262	85.34%	1,339,500	23.01%
28,001	2	57,000	264	85.99%	1,396,500	23.99%
29,001	2	59,000	266	86.64%	1,455,500	25.00%
30,001	3	91,500	269	87.62%	1,547,000	26.57%
31,001	3	94,500	272	88.60%	1,641,500	28.20%
32,001	2	65,000	274	89.25%	1,706,500	29.31%
38,001	1	38,500	275	89.58%	1,745,000	29.97%
39,001	1	39,500	276	89.90%	1,784,500	30.65%
42,001	1	42,500	277	90.23%	1,827,000	31.38%
46,001	1	46,500	278	90.55%	1,873,500	32.18%
50,001	1	50,500	279	90.88%	1,924,000	33.05%
52,001	1	52,500	280	91.21%	1,976,500	33.95%
63,001	1	63,500	281	91.53%	2,040,000	35.04%
66,001	2	133,000	283	92.18%	2,173,000	37.32%
67,001	1	67,500	284	92.51%	2,240,500	38.48%
93,001	1	93,500	285	92.83%	2,334,000	40.09%
95,001	1	95,500	286	93.16%	2,429,500	41.73%
99,001	1	99,500	287	93.49%	2,529,000	43.44%
102,666	1	102,666	288	93.81%	2,631,666	45.20%
102,715	1	102,715	289	94.14%	2,734,381	46.97%
112,136	1	112,136	290	94.46%	2,846,517	48.89%
137,240	1	137,240	291	94.79%	2,983,757	51.25%
143,230	1	143,230	292	95.11%	3,126,987	53.71%
145,830	1	145,830	293	95.44%	3,272,817	56.22%
145,981	1	145,981	294	95.77%	3,418,798	58.72%
152,722	1	152,722	295	96.09%	3,571,520	61.35%
153,668	1	153,668	296	96.42%	3,725,188	63.99%
159,140	1	159,140	297	96.74%	3,884,328	66.72%
163,290	1	163,290	298	97.07%	4,047,618	69.52%
164,453	1	164,453	299	97.39%	4,212,071	72.35%
165,240	1	165,240	300	97.72%	4,377,311	75.19%
179,240	1	179,240	301	98.05%	4,556,551	78.27%
183,186	1	183,186	302	98.37%	4,739,737	81.41%
187,298	1	187,298	303	98.70%	4,927,035	84.63%

212,870	212,870	1	212,870	304	99.02%	5,139,905	88.29%
218,088	218,088	1	218,088	305	99.35%	5,357,993	92.03%
223,746	223,746	1	223,746	306	99.67%	5,581,739	95.87%
240,183	240,183	1	240,183	307	100.00%	5,821,922	100.00%
-	-	-	-	307	100.00%	5,821,922	100.00%

Totals	307	5,821,922	307	5,821,922
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Average No. of Customers:	26
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Average Consumption:	18,964
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Median Consumption:	3,500
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Rate Schedule: 1.5" Irrigation

Block	Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
			No.	% of Total	Amount	% of Total
0	9	-	9	5.84%	-	0.00%
1	3	1,500	12	7.79%	1,500	0.01%
1,001	2	3,000	14	9.09%	4,500	0.03%
2,001	2	5,000	16	10.39%	9,500	0.06%
3,001	3	10,500	19	12.34%	20,000	0.13%
4,001	-	-	19	12.34%	20,000	0.13%
5,001	-	-	19	12.34%	20,000	0.13%
6,001	2	13,000	21	13.64%	33,000	0.22%
7,001	-	-	21	13.64%	33,000	0.22%
8,001	1	8,500	22	14.29%	41,500	0.28%
9,001	-	-	22	14.29%	41,500	0.28%
10,001	1	10,500	23	14.94%	52,000	0.34%
11,001	3	34,500	26	16.88%	86,500	0.57%
12,001	3	37,500	29	18.83%	124,000	0.82%
13,001	2	27,000	31	20.13%	151,000	1.00%
14,001	2	29,000	33	21.43%	180,000	1.19%
15,001	-	-	33	21.43%	180,000	1.19%
16,001	-	-	33	21.43%	180,000	1.19%
17,001	2	35,000	35	22.73%	215,000	1.43%
18,001	2	37,000	37	24.03%	252,000	1.67%
19,001	1	19,500	38	24.68%	271,500	1.80%
20,001	-	-	38	24.68%	271,500	1.80%
21,001	2	43,000	40	25.97%	314,500	2.09%
22,001	1	22,500	41	26.62%	337,000	2.23%
23,001	2	47,000	43	27.92%	384,000	2.55%
28,001	1	28,500	44	28.57%	412,500	2.74%
29,001	2	59,000	46	29.87%	471,500	3.13%
32,001	1	32,500	47	30.52%	504,000	3.34%
33,001	2	67,000	49	31.82%	571,000	3.79%
34,001	3	103,500	52	33.77%	674,500	4.47%
35,001	1	35,500	53	34.42%	710,000	4.71%
41,001	2	83,000	55	35.71%	793,000	5.26%
48,001	2	97,000	57	37.01%	890,000	5.90%
49,001	1	49,500	58	37.66%	939,500	6.23%
50,001	2	101,000	60	38.96%	1,040,500	6.90%
51,001	1	51,500	61	39.61%	1,092,000	7.24%
52,001	1	52,500	62	40.26%	1,144,500	7.59%
53,001	2	107,000	64	41.56%	1,251,500	8.30%
54,001	2	109,000	66	42.86%	1,360,500	9.02%
55,001	1	55,500	67	43.51%	1,416,000	9.39%
56,001	2	113,000	69	44.81%	1,529,000	10.14%
57,001	1	57,500	70	45.45%	1,586,500	10.52%
58,001	1	58,500	71	46.10%	1,645,000	10.91%
59,001	3	178,500	74	48.05%	1,823,500	12.09%
62,001	2	125,000	76	49.35%	1,948,500	12.92%
64,001	1	64,500	77	50.00%	2,013,000	13.35%
66,001	1	66,500	78	50.65%	2,079,500	13.79%
68,001	2	137,000	80	51.95%	2,216,500	14.70%
69,001	1	69,500	81	52.60%	2,286,000	15.16%
72,001	1	72,500	82	53.25%	2,358,500	15.64%
73,001	1	73,500	83	53.90%	2,432,000	16.13%
74,001	2	149,000	85	55.19%	2,581,000	17.11%
75,001	2	151,000	87	56.49%	2,732,000	18.11%
76,001	3	229,500	90	58.44%	2,961,500	19.64%
78,001	1	78,500	91	59.09%	3,040,000	20.16%
79,001	1	79,500	92	59.74%	3,119,500	20.68%
80,001	4	322,000	96	62.34%	3,441,500	22.82%
81,001	1	81,500	97	62.99%	3,523,000	23.36%
82,001	1	82,500	98	63.64%	3,605,500	23.91%
83,001	1	83,500	99	64.29%	3,689,000	24.46%
85,001	2	171,000	101	65.58%	3,860,000	25.59%
86,001	1	86,500	102	66.23%	3,946,500	26.17%

88,001	89,000	2	177,000	104	67.53%	4,123,500	27.34%
90,001	91,000	1	90,500	105	68.18%	4,214,000	27.94%
94,001	95,000	1	94,500	106	68.83%	4,308,500	28.57%
97,001	98,000	1	97,500	107	69.48%	4,406,000	29.21%
99,001	100,000	1	99,500	108	70.13%	4,505,500	29.87%
101,900	101,900	1	101,900	109	70.78%	4,607,400	30.55%
102,200	102,200	1	102,200	110	71.43%	4,709,600	31.23%
104,900	104,900	1	104,900	111	72.08%	4,814,500	31.92%
107,000	107,000	1	107,000	112	72.73%	4,921,500	32.63%
107,700	107,700	1	107,700	113	73.38%	5,029,200	33.35%
109,600	109,600	1	109,600	114	74.03%	5,138,800	34.07%
114,800	114,800	1	114,800	115	74.68%	5,253,600	34.83%
115,400	115,400	1	115,400	116	75.32%	5,369,000	35.60%
115,990	115,990	1	115,990	117	75.97%	5,484,990	36.37%
118,600	118,600	1	118,600	118	76.62%	5,603,590	37.15%
123,300	123,300	1	123,300	119	77.27%	5,726,890	37.97%
133,900	133,900	1	133,900	120	77.92%	5,860,790	38.86%
137,000	137,000	1	137,000	121	78.57%	5,997,790	39.77%
140,821	140,821	1	140,821	122	79.22%	6,138,611	40.70%
142,500	142,500	1	142,500	123	79.87%	6,281,111	41.65%
144,200	144,200	1	144,200	124	80.52%	6,425,311	42.60%
151,000	151,000	1	151,000	125	81.17%	6,576,311	43.60%
151,100	151,100	1	151,100	126	81.82%	6,727,411	44.61%
167,000	167,000	1	167,000	127	82.47%	6,894,411	45.71%
172,759	172,759	1	172,759	128	83.12%	7,067,170	46.86%
175,400	175,400	1	175,400	129	83.77%	7,242,570	48.02%
189,500	189,500	1	189,500	130	84.42%	7,432,070	49.28%
193,900	193,900	1	193,900	131	85.06%	7,625,970	50.56%
211,800	211,800	1	211,800	132	85.71%	7,837,770	51.97%
217,200	217,200	1	217,200	133	86.36%	8,054,970	53.41%
219,400	219,400	1	219,400	134	87.01%	8,274,370	54.86%
228,900	228,900	1	228,900	135	87.66%	8,503,270	56.38%
234,000	234,000	1	234,000	136	88.31%	8,737,270	57.93%
247,500	247,500	1	247,500	137	88.96%	8,984,770	59.57%
248,800	248,800	1	248,800	138	89.61%	9,233,570	61.22%
250,700	250,700	1	250,700	139	90.26%	9,484,270	62.89%
251,600	251,600	1	251,600	140	90.91%	9,735,870	64.55%
274,300	274,300	1	274,300	141	91.56%	10,010,170	66.37%
287,400	287,400	1	287,400	142	92.21%	10,297,570	68.28%
294,300	294,300	1	294,300	143	92.86%	10,591,870	70.23%
303,600	303,600	1	303,600	144	93.51%	10,895,470	72.24%
321,300	321,300	1	321,300	145	94.16%	11,216,770	74.37%
328,800	328,800	1	328,800	146	94.81%	11,545,570	76.55%
365,500	365,500	1	365,500	147	95.45%	11,911,070	78.98%
374,300	374,300	1	374,300	148	96.10%	12,285,370	81.46%
393,100	393,100	1	393,100	149	96.75%	12,678,470	84.07%
402,000	402,000	1	402,000	150	97.40%	13,080,470	86.73%
424,600	424,600	1	424,600	151	98.05%	13,505,070	89.55%
441,500	441,500	1	441,500	152	98.70%	13,946,570	92.47%
467,200	467,200	1	467,200	153	99.35%	14,413,770	95.57%
667,890	667,890	1	667,890	154	100.00%	15,081,660	100.00%
				154	100.00%	15,081,660	100.00%

Totals	154	15,081,660	154	15,081,660
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Average No. of Customers:	13
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Average Consumption:	97,933
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Median Consumption:	66,000
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Rate Schedule: 2" Irrigation

Block	Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
			No.	% of Total	Amount	% of Total
0	42	-	42	6.77%	-	0.00%
1	12	6,000	54	8.71%	6,000	0.00%
1,001	6	9,000	60	9.68%	15,000	0.01%
2,001	3	7,500	63	10.16%	22,500	0.02%
3,001	2	7,000	65	10.48%	29,500	0.02%
4,001	1	4,500	66	10.65%	34,000	0.03%
5,001	1	5,500	67	10.81%	39,500	0.03%
6,001	2	13,000	69	11.13%	52,500	0.04%
7,001	3	22,500	72	11.61%	75,000	0.06%
8,001	4	34,000	76	12.26%	109,000	0.09%
9,001	9	85,500	85	13.71%	194,500	0.15%
10,001	6	63,000	91	14.68%	257,500	0.20%
11,001	4	46,000	95	15.32%	303,500	0.24%
12,001	4	50,000	99	15.97%	353,500	0.28%
13,001	4	54,000	103	16.61%	407,500	0.32%
14,001	3	43,500	106	17.10%	451,000	0.36%
15,001	5	77,500	111	17.90%	528,500	0.42%
16,001	6	99,000	117	18.87%	627,500	0.50%
17,001	2	35,000	119	19.19%	662,500	0.53%
18,001	6	111,000	125	20.16%	773,500	0.61%
19,001	4	78,000	129	20.81%	851,500	0.68%
20,001	5	102,500	134	21.61%	954,000	0.76%
21,001	2	43,000	136	21.94%	997,000	0.79%
22,001	5	112,500	141	22.74%	1,109,500	0.88%
23,001	5	117,500	146	23.55%	1,227,000	0.97%
24,001	9	220,500	155	25.00%	1,447,500	1.15%
25,001	2	51,000	157	25.32%	1,498,500	1.19%
26,001	4	106,000	161	25.97%	1,604,500	1.27%
27,001	5	137,500	166	26.77%	1,742,000	1.38%
28,001	4	114,000	170	27.42%	1,856,000	1.47%
29,001	5	147,500	175	28.23%	2,003,500	1.59%
30,001	2	61,000	177	28.55%	2,064,500	1.64%
31,001	2	63,000	179	28.87%	2,127,500	1.69%
32,001	3	97,500	182	29.35%	2,225,000	1.77%
33,001	2	67,000	184	29.68%	2,292,000	1.82%
34,001	4	138,000	188	30.32%	2,430,000	1.93%
35,001	3	106,500	191	30.81%	2,536,500	2.01%
36,001	2	73,000	193	31.13%	2,609,500	2.07%
37,001	2	75,000	195	31.45%	2,684,500	2.13%
38,001	3	115,500	198	31.94%	2,800,000	2.22%
39,001	3	118,500	201	32.42%	2,918,500	2.32%
40,001	2	81,000	203	32.74%	2,999,500	2.38%
41,001	-	-	203	32.74%	2,999,500	2.38%
42,001	2	85,000	205	33.06%	3,084,500	2.45%
43,001	3	130,500	208	33.55%	3,215,000	2.55%
44,001	1	44,500	209	33.71%	3,259,500	2.59%
45,001	4	182,000	213	34.35%	3,441,500	2.73%
46,001	1	46,500	214	34.52%	3,488,000	2.77%
47,001	4	190,000	218	35.16%	3,678,000	2.92%
48,001	1	48,500	219	35.32%	3,726,500	2.96%
49,001	-	-	219	35.32%	3,726,500	2.96%
50,001	2	101,000	221	35.65%	3,827,500	3.04%
51,001	1	51,500	222	35.81%	3,879,000	3.08%
52,001	3	157,500	225	36.29%	4,036,500	3.20%
53,001	1	53,500	226	36.45%	4,090,000	3.25%
54,001	2	109,000	228	36.77%	4,199,000	3.33%
55,001	2	111,000	230	37.10%	4,310,000	3.42%
56,001	3	169,500	233	37.58%	4,479,500	3.55%
57,001	2	115,000	235	37.90%	4,594,500	3.65%
58,001	2	117,000	237	38.23%	4,711,500	3.74%
59,001	-	-	237	38.23%	4,711,500	3.74%
60,001	2	121,000	239	38.55%	4,832,500	3.83%
61,001	-	-	239	38.55%	4,832,500	3.83%
62,001	-	-	239	38.55%	4,832,500	3.83%
63,001	4	254,000	243	39.19%	5,086,500	4.04%
64,001	1	64,500	244	39.35%	5,151,000	4.09%
65,001	-	-	244	39.35%	5,151,000	4.09%
66,001	1	66,500	245	39.52%	5,217,500	4.14%
67,001	3	202,500	248	40.00%	5,420,000	4.30%
68,001	-	-	248	40.00%	5,420,000	4.30%

69,001	70,000	1	69,500	249	40.16%	5,489,500	4.36%
70,001	71,000	1	70,500	250	40.32%	5,560,000	4.41%
71,001	72,000	2	143,000	252	40.65%	5,703,000	4.53%
72,001	73,000	2	145,000	254	40.97%	5,848,000	4.64%
73,001	74,000	2	147,000	256	41.29%	5,995,000	4.76%
74,001	75,000	-	-	256	41.29%	5,995,000	4.76%
75,001	76,000	2	151,000	258	41.61%	6,146,000	4.88%
76,001	77,000	1	76,500	259	41.77%	6,222,500	4.94%
77,001	78,000	-	-	259	41.77%	6,222,500	4.94%
78,001	79,000	4	314,000	263	42.42%	6,536,500	5.19%
79,001	80,000	4	318,000	267	43.06%	6,854,500	5.44%
80,001	81,000	2	161,000	269	43.39%	7,015,500	5.57%
81,001	82,000	1	81,500	270	43.55%	7,097,000	5.63%
82,001	83,000	-	-	270	43.55%	7,097,000	5.63%
83,001	84,000	3	250,500	273	44.03%	7,347,500	5.83%
84,001	85,000	1	84,500	274	44.19%	7,432,000	5.90%
85,001	86,000	2	171,000	276	44.52%	7,603,000	6.03%
86,001	87,000	1	86,500	277	44.68%	7,689,500	6.10%
87,001	88,000	3	262,500	280	45.16%	7,952,000	6.31%
88,001	89,000	3	265,500	283	45.65%	8,217,500	6.52%
89,001	90,000	1	89,500	284	45.81%	8,307,000	6.59%
90,001	91,000	2	181,000	286	46.13%	8,488,000	6.73%
91,001	92,000	1	91,500	287	46.29%	8,579,500	6.81%
92,001	93,000	-	-	287	46.29%	8,579,500	6.81%
93,001	94,000	1	93,500	288	46.45%	8,673,000	6.88%
94,001	95,000	1	94,500	289	46.61%	8,767,500	6.96%
95,001	96,000	1	95,500	290	46.77%	8,863,000	7.03%
96,001	97,000	-	-	290	46.77%	8,863,000	7.03%
97,001	98,000	-	-	290	46.77%	8,863,000	7.03%
98,001	99,000	-	-	290	46.77%	8,863,000	7.03%
99,001	100,000	1	99,500	291	46.94%	8,962,500	7.11%
100,300	100,300	1	100,300	292	47.10%	9,062,800	7.19%
100,400	100,400	1	100,400	293	47.26%	9,163,200	7.27%
102,600	102,600	1	102,600	294	47.42%	9,265,800	7.35%
104,400	104,400	1	104,400	295	47.58%	9,370,200	7.43%
104,500	104,500	1	104,500	296	47.74%	9,474,700	7.52%
104,600	104,600	1	104,600	297	47.90%	9,579,300	7.60%
105,600	105,600	1	105,600	298	48.06%	9,684,900	7.68%
106,300	106,300	1	106,300	299	48.23%	9,791,200	7.77%
106,700	106,700	1	106,700	300	48.39%	9,897,900	7.85%
107,200	107,200	1	107,200	301	48.55%	10,005,100	7.94%
108,400	108,400	1	108,400	302	48.71%	10,113,500	8.02%
110,000	110,000	1	110,000	303	48.87%	10,223,500	8.11%
110,300	110,300	1	110,300	304	49.03%	10,333,800	8.20%
111,400	111,400	1	111,400	305	49.19%	10,445,200	8.29%
112,200	112,200	1	112,200	306	49.35%	10,557,400	8.38%
113,100	113,100	1	113,100	307	49.52%	10,670,500	8.47%
113,200	113,200	1	113,200	308	49.68%	10,783,700	8.56%
113,300	113,300	1	113,300	309	49.84%	10,897,000	8.65%
113,600	113,600	1	113,600	310	50.00%	11,010,600	8.74%
114,700	114,700	1	114,700	311	50.16%	11,125,300	8.83%
115,600	115,600	1	115,600	312	50.32%	11,240,900	8.92%
115,900	115,900	1	115,900	313	50.48%	11,356,800	9.01%
116,600	116,600	1	116,600	314	50.65%	11,473,400	9.10%
116,800	116,800	1	116,800	315	50.81%	11,590,200	9.20%
117,100	117,100	1	117,100	316	50.97%	11,707,300	9.29%
119,200	119,200	1	119,200	317	51.13%	11,826,500	9.38%
119,800	119,800	1	119,800	318	51.29%	11,946,300	9.48%
120,400	120,400	1	120,400	319	51.45%	12,066,700	9.57%
120,500	120,500	1	120,500	320	51.61%	12,187,200	9.67%
120,600	120,600	1	120,600	321	51.77%	12,307,800	9.77%
122,000	122,000	1	122,000	322	51.94%	12,429,800	9.86%
122,200	122,200	1	122,200	323	52.10%	12,552,000	9.96%
123,000	123,000	1	123,000	324	52.26%	12,675,000	10.06%
125,200	125,200	1	125,200	325	52.42%	12,800,200	10.16%
125,200	125,200	1	125,200	326	52.58%	12,925,400	10.26%
125,400	125,400	1	125,400	327	52.74%	13,050,800	10.36%
125,400	125,400	1	125,400	328	52.90%	13,176,200	10.45%
126,600	126,600	1	126,600	329	53.06%	13,302,800	10.56%
126,700	126,700	1	126,700	330	53.23%	13,429,500	10.66%
127,100	127,100	1	127,100	331	53.39%	13,556,600	10.76%
127,100	127,100	1	127,100	332	53.55%	13,683,700	10.86%
127,400	127,400	1	127,400	333	53.71%	13,811,100	10.96%
127,500	127,500	1	127,500	334	53.87%	13,938,600	11.06%
128,100	128,100	1	128,100	335	54.03%	14,066,700	11.16%
131,500	131,500	1	131,500	336	54.19%	14,198,200	11.27%
133,600	133,600	1	133,600	337	54.35%	14,331,800	11.37%
134,100	134,100	1	134,100	338	54.52%	14,465,900	11.48%
134,600	134,600	1	134,600	339	54.68%	14,600,500	11.58%
135,400	135,400	1	135,400	340	54.84%	14,735,900	11.69%
137,500	137,500	1	137,500	341	55.00%	14,873,400	11.80%

138,500	138,500	1	138,500	342	55.16%	15,011,900	11.91%
140,000	140,000	1	140,000	343	55.32%	15,151,900	12.02%
142,200	142,200	1	142,200	344	55.48%	15,294,100	12.14%
142,900	142,900	1	142,900	345	55.65%	15,437,000	12.25%
143,200	143,200	1	143,200	346	55.81%	15,580,200	12.36%
144,500	144,500	1	144,500	347	55.97%	15,724,700	12.48%
144,900	144,900	1	144,900	348	56.13%	15,869,600	12.59%
145,400	145,400	1	145,400	349	56.29%	16,015,000	12.71%
147,000	147,000	1	147,000	350	56.45%	16,162,000	12.82%
149,900	149,900	1	149,900	351	56.61%	16,311,900	12.94%
154,700	154,700	1	154,700	352	56.77%	16,466,600	13.07%
154,900	154,900	1	154,900	353	56.94%	16,621,500	13.19%
156,300	156,300	1	156,300	354	57.10%	16,777,800	13.31%
156,700	156,700	1	156,700	355	57.26%	16,934,500	13.44%
161,900	161,900	1	161,900	356	57.42%	17,096,400	13.57%
162,000	162,000	1	162,000	357	57.58%	17,258,400	13.69%
163,800	163,800	1	163,800	358	57.74%	17,422,200	13.82%
164,000	164,000	1	164,000	359	57.90%	17,586,200	13.95%
164,400	164,400	1	164,400	360	58.06%	17,750,600	14.08%
166,700	166,700	1	166,700	361	58.23%	17,917,300	14.22%
167,900	167,900	1	167,900	362	58.39%	18,085,200	14.35%
169,700	169,700	1	169,700	363	58.55%	18,254,900	14.48%
170,000	170,000	1	170,000	364	58.71%	18,424,900	14.62%
170,600	170,600	1	170,600	365	58.87%	18,595,500	14.75%
171,200	171,200	1	171,200	366	59.03%	18,766,700	14.89%
174,300	174,300	1	174,300	367	59.19%	18,941,000	15.03%
174,800	174,800	1	174,800	368	59.35%	19,115,800	15.17%
175,000	175,000	1	175,000	369	59.52%	19,290,800	15.31%
176,300	176,300	1	176,300	370	59.68%	19,467,100	15.45%
176,400	176,400	1	176,400	371	59.84%	19,643,500	15.59%
176,900	176,900	1	176,900	372	60.00%	19,820,400	15.73%
177,300	177,300	1	177,300	373	60.16%	19,997,700	15.87%
177,500	177,500	1	177,500	374	60.32%	20,175,200	16.01%
178,200	178,200	1	178,200	375	60.48%	20,353,400	16.15%
178,200	178,200	1	178,200	376	60.65%	20,531,600	16.29%
178,400	178,400	1	178,400	377	60.81%	20,710,000	16.43%
178,600	178,600	1	178,600	378	60.97%	20,888,600	16.57%
179,200	179,200	1	179,200	379	61.13%	21,067,800	16.72%
180,000	180,000	1	180,000	380	61.29%	21,247,800	16.86%
180,500	180,500	1	180,500	381	61.45%	21,428,300	17.00%
183,600	183,600	1	183,600	382	61.61%	21,611,900	17.15%
183,900	183,900	1	183,900	383	61.77%	21,795,800	17.29%
184,600	184,600	1	184,600	384	61.94%	21,980,400	17.44%
185,100	185,100	1	185,100	385	62.10%	22,165,500	17.59%
185,800	185,800	1	185,800	386	62.26%	22,351,300	17.73%
188,800	188,800	1	188,800	387	62.42%	22,540,100	17.88%
189,100	189,100	1	189,100	388	62.58%	22,729,200	18.03%
190,100	190,100	1	190,100	389	62.74%	22,919,300	18.19%
190,400	190,400	1	190,400	390	62.90%	23,109,700	18.34%
191,400	191,400	1	191,400	391	63.06%	23,301,100	18.49%
193,400	193,400	1	193,400	392	63.23%	23,494,500	18.64%
193,500	193,500	1	193,500	393	63.39%	23,688,000	18.80%
193,800	193,800	1	193,800	394	63.55%	23,881,800	18.95%
194,800	194,800	1	194,800	395	63.71%	24,076,600	19.10%
195,200	195,200	1	195,200	396	63.87%	24,271,800	19.26%
195,400	195,400	1	195,400	397	64.03%	24,467,200	19.41%
196,000	196,000	1	196,000	398	64.19%	24,663,200	19.57%
196,300	196,300	1	196,300	399	64.35%	24,859,500	19.72%
196,500	196,500	1	196,500	400	64.52%	25,056,000	19.88%
197,000	197,000	1	197,000	401	64.68%	25,253,000	20.04%
198,400	198,400	1	198,400	402	64.84%	25,451,400	20.19%
198,500	198,500	1	198,500	403	65.00%	25,649,900	20.35%
198,800	198,800	1	198,800	404	65.16%	25,848,700	20.51%
199,900	199,900	1	199,900	405	65.32%	26,048,600	20.67%
200,600	200,600	1	200,600	406	65.48%	26,249,200	20.83%
202,300	202,300	1	202,300	407	65.65%	26,451,500	20.99%
202,300	202,300	1	202,300	408	65.81%	26,653,800	21.15%
202,400	202,400	1	202,400	409	65.97%	26,856,200	21.31%
204,100	204,100	1	204,100	410	66.13%	27,060,300	21.47%
204,800	204,800	1	204,800	411	66.29%	27,265,100	21.63%
206,800	206,800	1	206,800	412	66.45%	27,471,900	21.80%
206,900	206,900	1	206,900	413	66.61%	27,678,800	21.96%
207,200	207,200	1	207,200	414	66.77%	27,886,000	22.13%
211,600	211,600	1	211,600	415	66.94%	28,097,600	22.29%
212,200	212,200	1	212,200	416	67.10%	28,309,800	22.46%
213,000	213,000	1	213,000	417	67.26%	28,522,800	22.63%

213,700	213,700	1	213,700	418	67.42%	28,736,500	22.80%
214,300	214,300	1	214,300	419	67.58%	28,950,800	22.97%
214,300	214,300	1	214,300	420	67.74%	29,165,100	23.14%
215,200	215,200	1	215,200	421	67.90%	29,380,300	23.31%
215,300	215,300	1	215,300	422	68.06%	29,595,600	23.48%
215,600	215,600	1	215,600	423	68.23%	29,811,200	23.65%
216,300	216,300	1	216,300	424	68.39%	30,027,500	23.83%
217,700	217,700	1	217,700	425	68.55%	30,245,200	24.00%
217,700	217,700	1	217,700	426	68.71%	30,462,900	24.17%
218,700	218,700	1	218,700	427	68.87%	30,681,600	24.34%
220,100	220,100	1	220,100	428	69.03%	30,901,700	24.52%
223,600	223,600	1	223,600	429	69.19%	31,125,300	24.70%
226,300	226,300	1	226,300	430	69.35%	31,351,600	24.88%
230,300	230,300	1	230,300	431	69.52%	31,581,900	25.06%
230,400	230,400	1	230,400	432	69.68%	31,812,300	25.24%
232,000	232,000	1	232,000	433	69.84%	32,044,300	25.43%
232,400	232,400	1	232,400	434	70.00%	32,276,700	25.61%
232,600	232,600	1	232,600	435	70.16%	32,509,300	25.79%
232,900	232,900	1	232,900	436	70.32%	32,742,200	25.98%
233,800	233,800	1	233,800	437	70.48%	32,976,000	26.16%
233,900	233,900	1	233,900	438	70.65%	33,209,900	26.35%
235,100	235,100	1	235,100	439	70.81%	33,445,000	26.54%
236,400	236,400	1	236,400	440	70.97%	33,681,400	26.72%
237,000	237,000	1	237,000	441	71.13%	33,918,400	26.91%
238,500	238,500	1	238,500	442	71.29%	34,156,900	27.10%
238,800	238,800	1	238,800	443	71.45%	34,395,700	27.29%
239,500	239,500	1	239,500	444	71.61%	34,635,200	27.48%
239,500	239,500	1	239,500	445	71.77%	34,874,700	27.67%
242,100	242,100	1	242,100	446	71.94%	35,116,800	27.86%
244,600	244,600	1	244,600	447	72.10%	35,361,400	28.06%
246,800	246,800	1	246,800	448	72.26%	35,608,200	28.25%
247,500	247,500	1	247,500	449	72.42%	35,855,700	28.45%
248,300	248,300	1	248,300	450	72.58%	36,104,000	28.65%
249,000	249,000	1	249,000	451	72.74%	36,353,000	28.84%
249,300	249,300	1	249,300	452	72.90%	36,602,300	29.04%
250,700	250,700	1	250,700	453	73.06%	36,853,000	29.24%
252,700	252,700	1	252,700	454	73.23%	37,105,700	29.44%
256,000	256,000	1	256,000	455	73.39%	37,361,700	29.64%
257,400	257,400	1	257,400	456	73.55%	37,619,100	29.85%
257,500	257,500	1	257,500	457	73.71%	37,876,600	30.05%
258,900	258,900	1	258,900	458	73.87%	38,135,500	30.26%
259,100	259,100	1	259,100	459	74.03%	38,394,600	30.46%
261,100	261,100	1	261,100	460	74.19%	38,655,700	30.67%
261,800	261,800	1	261,800	461	74.35%	38,917,500	30.88%
262,900	262,900	1	262,900	462	74.52%	39,180,400	31.09%
264,700	264,700	1	264,700	463	74.68%	39,445,100	31.30%
265,100	265,100	1	265,100	464	74.84%	39,710,200	31.51%
265,600	265,600	1	265,600	465	75.00%	39,975,800	31.72%
265,900	265,900	1	265,900	466	75.16%	40,241,700	31.93%
266,000	266,000	1	266,000	467	75.32%	40,507,700	32.14%
266,100	266,100	1	266,100	468	75.48%	40,773,800	32.35%
268,900	268,900	1	268,900	469	75.65%	41,042,700	32.57%
269,600	269,600	1	269,600	470	75.81%	41,312,300	32.78%
270,000	270,000	1	270,000	471	75.97%	41,582,300	32.99%
274,600	274,600	1	274,600	472	76.13%	41,856,900	33.21%
277,500	277,500	1	277,500	473	76.29%	42,134,400	33.43%
277,900	277,900	1	277,900	474	76.45%	42,412,300	33.65%
278,100	278,100	1	278,100	475	76.61%	42,690,400	33.87%
278,700	278,700	1	278,700	476	76.77%	42,969,100	34.09%
279,900	279,900	1	279,900	477	76.94%	43,249,000	34.32%
279,900	279,900	1	279,900	478	77.10%	43,528,900	34.54%
281,100	281,100	1	281,100	479	77.26%	43,810,000	34.76%
285,800	285,800	1	285,800	480	77.42%	44,095,800	34.99%
286,700	286,700	1	286,700	481	77.58%	44,382,500	35.22%
288,600	288,600	1	288,600	482	77.74%	44,671,100	35.44%
290,900	290,900	1	290,900	483	77.90%	44,962,000	35.68%
292,700	292,700	1	292,700	484	78.06%	45,254,700	35.91%
292,800	292,800	1	292,800	485	78.23%	45,547,500	36.14%
292,900	292,900	1	292,900	486	78.39%	45,840,400	36.37%
296,700	296,700	1	296,700	487	78.55%	46,137,100	36.61%
297,600	297,600	1	297,600	488	78.71%	46,434,700	36.84%
299,100	299,100	1	299,100	489	78.87%	46,733,800	37.08%
299,700	299,700	1	299,700	490	79.03%	47,033,500	37.32%

303,100	303,100	1	303,100	491	79.19%	47,336,600	37.56%
308,100	308,100	1	308,100	492	79.35%	47,644,700	37.80%
308,200	308,200	1	308,200	493	79.52%	47,952,900	38.05%
309,900	309,900	1	309,900	494	79.68%	48,262,800	38.29%
311,300	311,300	1	311,300	495	79.84%	48,574,100	38.54%
311,900	311,900	1	311,900	496	80.00%	48,886,000	38.79%
313,200	313,200	1	313,200	497	80.16%	49,199,200	39.04%
313,800	313,800	1	313,800	498	80.32%	49,513,000	39.29%
315,700	315,700	1	315,700	499	80.48%	49,828,700	39.54%
316,900	316,900	1	316,900	500	80.65%	50,145,600	39.79%
319,600	319,600	1	319,600	501	80.81%	50,465,200	40.04%
321,500	321,500	1	321,500	502	80.97%	50,786,700	40.30%
322,500	322,500	1	322,500	503	81.13%	51,109,200	40.55%
328,000	328,000	1	328,000	504	81.29%	51,437,200	40.81%
334,500	334,500	1	334,500	505	81.45%	51,771,700	41.08%
335,800	335,800	1	335,800	506	81.61%	52,107,500	41.34%
336,500	336,500	1	336,500	507	81.77%	52,444,000	41.61%
338,800	338,800	1	338,800	508	81.94%	52,782,800	41.88%
339,700	339,700	1	339,700	509	82.10%	53,122,500	42.15%
341,800	341,800	1	341,800	510	82.26%	53,464,300	42.42%
342,200	342,200	1	342,200	511	82.42%	53,806,500	42.69%
342,600	342,600	1	342,600	512	82.58%	54,149,100	42.96%
343,000	343,000	1	343,000	513	82.74%	54,492,100	43.24%
354,400	354,400	1	354,400	514	82.90%	54,846,500	43.52%
361,700	361,700	1	361,700	515	83.06%	55,208,200	43.81%
369,000	369,000	1	369,000	516	83.23%	55,577,200	44.10%
370,400	370,400	1	370,400	517	83.39%	55,947,600	44.39%
371,000	371,000	1	371,000	518	83.55%	56,318,600	44.69%
374,800	374,800	1	374,800	519	83.71%	56,693,400	44.98%
383,700	383,700	1	383,700	520	83.87%	57,077,100	45.29%
384,366	384,366	1	384,366	521	84.03%	57,461,466	45.59%
384,367	384,367	1	384,367	522	84.19%	57,845,833	45.90%
384,367	384,367	1	384,367	523	84.35%	58,230,200	46.20%
385,400	385,400	1	385,400	524	84.52%	58,615,600	46.51%
387,900	387,900	1	387,900	525	84.68%	59,003,500	46.82%
388,000	388,000	1	388,000	526	84.84%	59,391,500	47.12%
389,300	389,300	1	389,300	527	85.00%	59,780,800	47.43%
392,200	392,200	1	392,200	528	85.16%	60,173,000	47.74%
395,600	395,600	1	395,600	529	85.32%	60,568,600	48.06%
396,400	396,400	1	396,400	530	85.48%	60,965,000	48.37%
401,100	401,100	1	401,100	531	85.65%	61,366,100	48.69%
401,100	401,100	1	401,100	532	85.81%	61,767,200	49.01%
401,600	401,600	1	401,600	533	85.97%	62,168,800	49.33%
403,200	403,200	1	403,200	534	86.13%	62,572,000	49.65%
404,900	404,900	1	404,900	535	86.29%	62,976,900	49.97%
410,800	410,800	1	410,800	536	86.45%	63,387,700	50.30%
414,900	414,900	1	414,900	537	86.61%	63,802,600	50.62%
430,000	430,000	1	430,000	538	86.77%	64,232,600	50.97%
435,800	435,800	1	435,800	539	86.94%	64,668,400	51.31%
436,100	436,100	1	436,100	540	87.10%	65,104,500	51.66%
437,800	437,800	1	437,800	541	87.26%	65,542,300	52.00%
440,500	440,500	1	440,500	542	87.42%	65,982,800	52.35%
445,000	445,000	1	445,000	543	87.58%	66,427,800	52.71%
456,600	456,600	1	456,600	544	87.74%	66,884,400	53.07%
462,500	462,500	1	462,500	545	87.90%	67,346,900	53.44%
465,600	465,600	1	465,600	546	88.06%	67,812,500	53.81%
468,200	468,200	1	468,200	547	88.23%	68,280,700	54.18%
469,100	469,100	1	469,100	548	88.39%	68,749,800	54.55%
470,300	470,300	1	470,300	549	88.55%	69,220,100	54.92%
476,700	476,700	1	476,700	550	88.71%	69,696,800	55.30%
488,500	488,500	1	488,500	551	88.87%	70,185,300	55.69%
491,500	491,500	1	491,500	552	89.03%	70,676,800	56.08%
494,400	494,400	1	494,400	553	89.19%	71,171,200	56.47%
496,500	496,500	1	496,500	554	89.35%	71,667,700	56.86%
500,600	500,600	1	500,600	555	89.52%	72,168,300	57.26%
501,800	501,800	1	501,800	556	89.68%	72,670,100	57.66%
508,400	508,400	1	508,400	557	89.84%	73,178,500	58.06%
515,000	515,000	1	515,000	558	90.00%	73,693,500	58.47%
518,500	518,500	1	518,500	559	90.16%	74,212,000	58.88%
520,600	520,600	1	520,600	560	90.32%	74,732,600	59.30%
530,500	530,500	1	530,500	561	90.48%	75,263,100	59.72%
547,200	547,200	1	547,200	562	90.65%	75,810,300	60.15%
549,300	549,300	1	549,300	563	90.81%	76,359,600	60.59%

554,800	554,800	1	554,800	564	90.97%	76,914,400	61.03%
568,700	568,700	1	568,700	565	91.13%	77,483,100	61.48%
585,100	585,100	1	585,100	566	91.29%	78,068,200	61.94%
591,100	591,100	1	591,100	567	91.45%	78,659,300	62.41%
592,600	592,600	1	592,600	568	91.61%	79,251,900	62.88%
594,600	594,600	1	594,600	569	91.77%	79,846,500	63.35%
607,300	607,300	1	607,300	570	91.94%	80,453,800	63.84%
608,000	608,000	1	608,000	571	92.10%	81,061,800	64.32%
613,900	613,900	1	613,900	572	92.26%	81,675,700	64.81%
615,100	615,100	1	615,100	573	92.42%	82,290,800	65.29%
622,500	622,500	1	622,500	574	92.58%	82,913,300	65.79%
637,200	637,200	1	637,200	575	92.74%	83,550,500	66.29%
638,500	638,500	1	638,500	576	92.90%	84,189,000	66.80%
638,600	638,600	1	638,600	577	93.06%	84,827,600	67.31%
645,200	645,200	1	645,200	578	93.23%	85,472,800	67.82%
652,600	652,600	1	652,600	579	93.39%	86,125,400	68.34%
663,300	663,300	1	663,300	580	93.55%	86,788,700	68.86%
688,500	688,500	1	688,500	581	93.71%	87,477,200	69.41%
695,800	695,800	1	695,800	582	93.87%	88,173,000	69.96%
698,700	698,700	1	698,700	583	94.03%	88,871,700	70.52%
728,300	728,300	1	728,300	584	94.19%	89,600,000	71.09%
750,700	750,700	1	750,700	585	94.35%	90,350,700	71.69%
751,400	751,400	1	751,400	586	94.52%	91,102,100	72.29%
760,100	760,100	1	760,100	587	94.68%	91,862,200	72.89%
762,400	762,400	1	762,400	588	94.84%	92,624,600	73.49%
803,600	803,600	1	803,600	589	95.00%	93,428,200	74.13%
806,700	806,700	1	806,700	590	95.16%	94,234,900	74.77%
815,700	815,700	1	815,700	591	95.32%	95,050,600	75.42%
824,500	824,500	1	824,500	592	95.48%	95,875,100	76.07%
842,200	842,200	1	842,200	593	95.65%	96,717,300	76.74%
847,600	847,600	1	847,600	594	95.81%	97,564,900	77.41%
854,100	854,100	1	854,100	595	95.97%	98,419,000	78.09%
883,600	883,600	1	883,600	596	96.13%	99,302,600	78.79%
894,200	894,200	1	894,200	597	96.29%	100,196,800	79.50%
907,000	907,000	1	907,000	598	96.45%	101,103,800	80.22%
911,400	911,400	1	911,400	599	96.61%	102,015,200	80.94%
922,200	922,200	1	922,200	600	96.77%	102,937,400	81.68%
941,200	941,200	1	941,200	601	96.94%	103,878,600	82.42%
948,200	948,200	1	948,200	602	97.10%	104,826,800	83.17%
949,100	949,100	1	949,100	603	97.26%	105,775,900	83.93%
979,000	979,000	1	979,000	604	97.42%	106,754,900	84.70%
988,600	988,600	1	988,600	605	97.58%	107,743,500	85.49%
999,100	999,100	1	999,100	606	97.74%	108,742,600	86.28%
1,050,400	1,050,400	1	1,050,400	607	97.90%	109,793,000	87.12%
1,057,400	1,057,400	1	1,057,400	608	98.06%	110,850,400	87.95%
1,104,400	1,104,400	1	1,104,400	609	98.23%	111,954,800	88.83%
1,149,300	1,149,300	1	1,149,300	610	98.39%	113,104,100	89.74%
1,161,000	1,161,000	1	1,161,000	611	98.55%	114,265,100	90.66%
1,178,600	1,178,600	1	1,178,600	612	98.71%	115,443,700	91.60%
1,184,900	1,184,900	1	1,184,900	613	98.87%	116,628,600	92.54%
1,228,100	1,228,100	1	1,228,100	614	99.03%	117,856,700	93.51%
1,276,200	1,276,200	1	1,276,200	615	99.19%	119,132,900	94.53%
1,302,900	1,302,900	1	1,302,900	616	99.35%	120,435,800	95.56%
1,304,000	1,304,000	1	1,304,000	617	99.52%	121,739,800	96.59%
1,325,000	1,325,000	1	1,325,000	618	99.68%	123,064,800	97.65%
1,325,700	1,325,700	1	1,325,700	619	99.84%	124,390,500	98.70%
1,641,200	1,641,200	1	1,641,200	620	100.00%	126,031,700	100.00%
				620	100.00%	126,031,700	100.00%
Totals		620	126,031,700	620		126,031,700	
Average No. of Customers:			52				
Average Consumption:			203,277				
Median Consumption:			114,150				

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Bill Count

Schedule H-5

Rate Schedule: 3" Irrigation

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
				No.	% of Total	Amount	% of Total
0		-	-	-	0.00%	-	0.00%
1,001	2,000	2	3,000	2	16.67%	3,000	1.34%
12,001	13,000	1	12,500	3	25.00%	15,500	6.92%
15,001	16,000	1	15,500	4	33.33%	31,000	13.84%
18,001	19,000	2	37,000	6	50.00%	68,000	30.36%
22,001	23,000	2	45,000	8	66.67%	113,000	50.45%
25,001	26,000	1	25,500	9	75.00%	138,500	61.83%
28,001	29,000	3	85,500	12	100.00%	224,000	100.00%
			-				
			-				
Totals		12	224,000	12		224,000	

Average No. of Customers: 1

Average Consumption: 18,667

Median Consumption: 21,000

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Bill Count

Schedule H-5

Rate Schedule: 6" Irrigation

Block	Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
			No.	% of Total	Amount	% of Total
0	4	-	4	16.67%	-	0.00%
1 1,000	1	500	5	20.83%	500	0.05%
1,001 2,000	2	3,000	7	29.17%	3,500	0.35%
2,001 3,000	3	7,500	10	41.67%	11,000	1.10%
4,001 5,000	1	4,500	11	45.83%	15,500	1.56%
5,001 6,000	1	5,500	12	50.00%	21,000	2.11%
19,001 20,000	1	19,500	13	54.17%	40,500	4.06%
22,001 23,000	1	22,500	14	58.33%	63,000	6.32%
53,001 54,000	1	53,500	15	62.50%	116,500	11.69%
57,001 58,000	1	57,500	16	66.67%	174,000	17.46%
58,001 59,000	1	58,500	17	70.83%	232,500	23.33%
62,001 63,000	1	62,500	18	75.00%	295,000	29.60%
68,001 69,000	1	68,500	19	79.17%	363,500	36.48%
85,001 86,000	1	85,500	20	83.33%	449,000	45.05%
122,940 122,940	1	122,940	21	87.50%	571,940	57.39%
138,307 138,307	1	138,307	22	91.67%	710,247	71.27%
141,335 141,335	1	141,335	23	95.83%	851,582	85.45%
144,981 144,981	1	144,981	24	100.00%	996,563	100.00%

Totals	24	996,563	24	996,563
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Average No. of Customers: 2

Average Consumption: 41,523

Median Consumption: 13,000

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Bill Count

Schedule H-5

Rate Schedule: 2" Hydrant

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
				No.	% of Total	Amount	% of Total
0		2	-	2	5.66%	-	0.00%
1	1,000	3	1,500	5	16.98%	1,500	0.09%
1,001	2,000	1	1,500	6	20.75%	3,000	0.19%
2,001	3,000	-	-	6	20.75%	3,000	0.19%
3,001	4,000	2	7,000	8	28.30%	10,000	0.62%
4,001	5,000	1	4,500	9	32.08%	14,500	0.90%
5,001	6,000	-	-	9	32.08%	14,500	0.90%
6,001	7,000	2	13,000	11	39.62%	27,500	1.71%
7,001	8,000	6	45,000	17	62.26%	72,500	4.50%
8,001	9,000	-	-	17	62.26%	72,500	4.50%
9,001	10,000	-	-	17	62.26%	72,500	4.50%
10,001	11,000	2	21,000	19	69.81%	93,500	5.80%
11,001	12,000	-	-	19	69.81%	93,500	5.80%
12,001	13,000	-	-	19	69.81%	93,500	5.80%
13,001	14,000	-	-	19	69.81%	93,500	5.80%
14,001	15,000	-	-	19	69.81%	93,500	5.80%
15,001	16,000	-	-	19	69.81%	93,500	5.80%
16,001	17,000	-	-	19	69.81%	93,500	5.80%
17,001	18,000	1	17,500	20	73.58%	111,000	6.89%
18,001	19,000	-	-	20	73.58%	111,000	6.89%
19,001	20,000	1	19,500	21	77.36%	130,500	8.10%
34,001	35,000	1	34,500	22	81.13%	165,000	10.24%
67,001	68,000	1	67,500	23	84.91%	232,500	14.43%
87,001	88,000	1	87,500	24	88.68%	320,000	19.86%
204,900	204,900	1	204,900	25	92.45%	524,900	32.57%
369,800	369,800	1	369,800	26	96.23%	894,700	55.52%
716,800	716,800	1	716,800	27	100.00%	1,611,500	100.00%
				27	100.00%	1,611,500	100.00%
Totals		27	1,611,500	27		1,611,500	

Average No. of Customers: 3

Average Consumption: 60,811

Median Consumption: 7,500

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Bill Count

Schedule H-5

Rate Schedule: 3" Hydrant

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
				No.	% of Total	Amount	% of Total
0		3 *	-	3	27.27%	-	0.00%
9,001	10,000	1	9,500	4	36.36%	9,500	3.13%
10,001	11,000	1	10,500	5	45.45%	20,000	6.58%
13,001	14,000	1	13,500	6	54.55%	33,500	11.02%
21,001	22,000	1	21,500	7	63.64%	55,000	18.09%
27,001	28,000	1	27,500	8	72.73%	82,500	27.14%
72,001	73,000	1	72,500	9	81.82%	155,000	50.99%
74,001	75,000	2	149,000	11	100.00%	304,000	100.00%
			-	11	100.00%	304,000	100.00%
Totals		11	304,000	11		304,000	

Average No. of Customers: 1

Average Consumption: 27,636

Median Consumption: 12,500

*** Note:**

One of these three bills was only for a partial month, so the bill count revenue generated must be reduced by \$230.57 to account for this and match actual revenue.

Global Water - West Valley Consolidation
Test Year Ended December 31, 2011
Bill Count

Schedule H-5

Rate Schedule: 4" Hydrant

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
				No.	% of Total	Amount	% of Total
0			-	-	0.00%	-	0.00%
43,000	43,000	1 *	43,000	1	100.00%	43,000	100.00%
			-	1	100.00%	43,000	100.00%
Totals		1	43,000	1		43,000	

Average No. of Customers: 1

Average Consumption: 43,000

Median Consumption: 43,000

*** Note:**

This bill was only for a partial month, so the bill count revenue generated must be reduced by \$226.03 to account for this.